Firm's address

| Form | 1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 | *************************************** | | F | age 2 |
|---|--|---|-----------------|---|----------------|
| St | medule A Charitable Deduction. Do not complete for a simple trust or a pooled income fu | ınd. | | | |
| 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 | <u>eat</u> | 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 | | | |
| S | hedule B Income Distribution Deduction | | | | |
| 1 | Adjusted total income (see page 25 of the instructions) | 1 | | <u>81,</u> | |
| 2 | Adjusted tax-exempt interest | 2 | | 2, | <u>070</u> |
| 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 | | <u>50,</u> | <u>522</u> |
| 7 | Distributable net income. Combine lines 1 through 6. If zero | | | | |
| | or less, enter -0- | 7 | | <u>33,</u> | <u> 322</u> |
| 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 | | 33 , | <u> 322</u> |
| 10 | Other amounts paid, credited, or otherwise required to be distributed | 10 | | | 0 |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions | 11 | | 33, | <u> 322</u> |
| 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 |
| Se | shedule 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 | 1 | | | |
| | c Alternative minimum tax (from Schedule I (Form 1041), line 56) | 1 | | | |
| | d Total. Add lines 1a through 1c | 1d | | 7. | 218 |
| 2a | Foreign tax credit. Attach Form 1116 | | | | ************** |
| b | General business credit. Attach Form 3800 | 1 | | | |
| C | Credit for prior year minimum tax. Attach Form 8801 2c | | | | |
| d | Bond credits. Attach Form 8912 2d | 1 | | | |
| 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 | 7.7000 | | |
| 7 | Total tax. Add lines 4 through 6. | — | | | |
| • | Enter here and on page 1, line 23 | 7 | | 7. | 218 |
| *************************************** | Other Information | | | Yes | |
| 1 | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses | | | X | |
| • | Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ 2,070 SEI | | MT 1 | | |
| 2 | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any | . | | | |
| - | | | | P.0000000 | X |
| 3 | At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority | | | | |
| • | | | | | Х |
| | over a bank, securities, or other financial account in a foreign country? See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the | | | | |
| | | | | | |
| 4 | name of the foreign country During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a | | | 100000000000000000000000000000000000000 | 2000/00/00/00 |
| • | foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions | | | | Х |
| 5 | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see | | | | X |
| 6 | page 29 for required attachment | | | | |
| 7 | * | | | | |
| 8 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29) | | P5455 | | |
| ۵ | estate, and check here Are any present or future trust beneficiaries skip persons? See page 29 of the instructions | | , . , or . olo. | 000000000000000000000000000000000000000 | X |
| | The drift present of future trust perendicies only persons: See page 25 of the instituctions | | | | 7.7 |

Form 8453-F

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

| OMB No. 1545-0 | 1967 |
|----------------|------|
|----------------|------|

2010

Name of estate or trust

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

Employer identification number

Name and title of fiduciary

ANITA BRUNSTING

TRUSTEE

| Part I | Tax | Return | Informa | ation |
|------------------------|-----|--------|----------|-------|
| 60,000,000,000,000,000 | | | ******** | |

| 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 | | 4 | 7,218 |
| 5_ | Tax due or overpayment (Form 1041, line 27 or 28) | 5 | 7,095 |

Part II Declaration of Fiduciary

| ; | l 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 signature | ICHARD | K | RIKKERS | CPA | Date 04/14/1 | Check if also paid preparer | X | Check i | | , | SSN or PTIN 144154 |
|-------|--------------------|--------|---|----------|----------|--------------|-----------------------------|-----|---------|-----------|-------|-----------------------|
| ERO's | Firm's name (or yo | urs | | KROESE | & KROES | SE P.C. | | | | EIN > | 42-12 | 77139 |
| Use | if self-employed), | | | 540 NOF | RTH MAIN | I AVENUE | | | | | | |
| Only | address, and ZIP o | ode | | _SIOUX C | CENTER | IA | <u>51250-1</u> | 824 | | Phone no. | 712- | <u> 722-3375</u> |

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 Pre- | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed | PTIN |
|--------------|----------------------------|----------------------|------|------------------------|------|
| parer | Firm's name | | Fir | rm's EIN 🟲 | |
| Üse Only | Firm's address | - | Ph | none no. | |

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

Form 8453-F (2010)

2010 Form 1041-V

• Write the estate's or trust's EIN @ POFF @ OFS

Department of the Treasury Internal Revenue Service

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.

- 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

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

Form 1041-V (2010)

▼ Detach Here and Mail With Your Payment and Return ▼ OMB No. 1545-0092 **Payment Voucher** 2010 Department of the Treasury Do not staple or attach this voucher to your payment or return. Internal Revenue Service (99) 1 Employer identification number (EIN) 2 Amount you are Dollars paying by check or money order 7,095 27-6453100 3 Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD Print or type 4-1-09 AS EST UTD 10-10-96 4 Name and title of fiduciary ANITA BRUNSTING TRUSTEE Address of fiduciary (number, street, and room or suite no.) 203 BLOOMINGDALE CIRCLE City, state, and ZIP code VICTORIA TX 77904 P5159

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service

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

| P | ITI 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 | <u>. </u> |
| 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) | | |
| 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.

| P | IT 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 |
| | | | D5161 |

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

Schedul (2010)

| Pa | nt II Income Distribution Deduction on a Minimum Tax Basis (| contin | nued) | | |
|------------|---|-----------|----------------|-----------------------|--------------------------|
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from lin | e 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 of | | | : | Comical |
| 3000 APRIL | Enter here and on line 26 | <u> </u> | | (CH) | Copy 31,431 |
| ***** | nt III Alternative Minimum Tax | | | T | 00 500 |
| 45 | Exemption amount | | | | 22,500 |
| 46 | Enter the amount from line 29 | 46 | 50,52 | | |
| 47 | Phase-out of exemption amount | | 75,00 | | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0- | | | | |
| 49 | Multiply line 48 by 25% (.25) | | | <u>49</u> 50 | 22,500 |
| 50 =4 | Subtract line 49 from line 45. If zero or less, enter -0- | | | 51 | 28,022 |
| 51 52 | Subtract line 50 from line 46 | rhad a | ,, | | 20,022 |
| J. | gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the A | | | | |
| | necessary). Otherwise, if line 51 is— | matt 1 11 | | | |
| | • \$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) | | | | 0,000 |
| 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 Sch | | | | 7,218 |
| 56 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter h | | | | |
| | on Form 1041, Schedule G, line 1c | | | 56 | 0 |
| ∭P.€ | nt IV Line 52 Computation Using Maximum Capital Gains Rates | 3 | | | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax | k Works | sheet, | | |
| | or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before complete | ing 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 | 50,52 | 2 | |
| 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 | | E 0 E 0 | <u> </u> | |
| | Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | 60 | 50,52 | - | 20 022 |
| 61 | Enter the smaller of line 57 or line 60 | | | | 28,022 |
| 62 63 | Subtract line 61 from line 57 If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by | 289/ | | 62 | |
| 03 | (.28) and subtract \$3,500 from the result | | | 63 | |
| 64 | Maximum amount subject to the 0% rate | 64 | 2,30 | ******** | |
| 65 | Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the | • | | 4 | |
| 00 | 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 | 2,30 | ol | |
| 67 | Enter the smaller of line 57 or line 58 | 67 | 28,02 | 2 | |
| 68 | Enter the smaller of line 66 or line 67 | 68 | 2 , 30 | 0 | |
| 69 | Subtract line 68 from line 67 | 69 | 25 , 72 | 2 | |
| 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 lii | ne 71. | ŧ | | |
| 71 | Subtract line 67 from line 61 | | | _ | |
| 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% (.2 | 28) | | P5163 7.286 |
| | and subtract \$3,500 from the result | | | | |
| 75 | Enter the smaller of line 73 or line 74 here and on line 52 | | | 75 | 3,858 |
| DAA | | | | ∩ . / &© # | EdNG99P69th 1041) (2010) |

SCHEDULE D (Form 1041)

Capital Gains and Losses

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

OMB No. 1545-0092

2010

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

ELMER H BRUNSTING DECEDENTS TR DTD

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

Employer identification number Client Copy 27-6453100

| Note: Form 5227 filers need to complete or Part I Short-Term Capital | | ses – Assets H | ield One Year or Les | 5S | |
|--|---|----------------------------------|--|---|--|
| (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 | | | | | |
| | | | | | *************************************** |
| | | | | | |
| | | | | | |
| | ······································ | | | MI-1100/-11-11-11-11-11-11-11-11-11-11-11-11-11 | |
| | | | | | |
| | | | | | |
| | <u> </u> | <u> </u> | ······································ | | |
| b Enter the short-term gain or (loss), if | any, from Schedule | D-1, line 1b | | 1b | |
| 2 Short-term capital gain or (loss) from | Forms 4684, 6252 | , 6781, and 8824 | | 2 | |
| | | | | | |
| Net short-term gain or (loss) from par Short-term capital loss carryover. Ent | | | | 3 | |
| Carryover Worksheet | or the amount, it ar | ty, nontaine a or the | zooo Oapitai Loss | 4 | (|
| Net short-term gain or (loss). Comb | oine lines 1a throug | h 4 in column (f). En | ter here and on line 13, | | |
| column (3) on the back Part II Long-Term Capital (| Gains and Los | ses – Assets H | eld More Than One | | |
| (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 |
| 6a INVESCO VK INTERNAT | *************************************** | | | (oco mondono) | Subtract (e) from (d) |
| | INHERIT | 06/08/10 | 2,933 | 2,234 | 699 |
| BRANDYWINE BLUE FUN | D INHERIT | VARIOUS | 2,945 | 2,220 | 725 |
| CHEVRON CORP | TNUEVTT | VARIOUS | 2,943 | | 12 |
| | 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 VA | LUE FUND | 00/03/10 | 10,21/ | 0,002 | 3,000 |
| | INHERIT | VARIOUS | 2,992 | 1,827 | 1,165 |
| b Enter the long-term gain or (loss), if a | nv from Schedule | D-1 line 6h | | 6b | 37,391 |
| and the long term general (1999), in a | .,, | _ ,, | ,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| 7 Long-term capital gain or (loss) from I | Forms 2439, 4684, | 6252, 6781, and 882 | 24 | <u>7</u> | |
| Net long-term gain or (loss) from part | nerships. S corpora | ations, and other esta | ates or trusts | 8 | |
| | | | | | |
| Capital gain distributions | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | SEE STATEMEN | NT 2 9 | 185 |
| O Gain from Form 4797, Part I | | | | 10 | |
| 1 Long-term capital loss carryover. Enter | er the amount, if an | y, from line 14 of the | 2009 Capital Loss | | |
| Carryover Worksheet Net long-term gain or (loss). Combi | ne lines Ca theres | 11 in column (A) == | stor hara and on line 14e | | |
| | _ | - , | nter here and on line 14a, | 12 | 50,522 |
| or Paperwork Reduction Act Notice, see | | | | Scho | edule 1 (+5m 1041) 2010 |

| Schedule D (Form 1041) 2010 ELMER H BRUNSTIN | I DECENE | (1) Beneficiaries' | 27-6453100 | Page 2 |
|---|----------------------|---------------------------------------|--------------------------------|-----------------------|
| Part III Summary of Parts I and II Caution: Read the instructions before completing | this part. | (1) Beneficiaries: | (2) Estate's or trust's | (3) Total |
| 13 Net short-term gain or (loss) | 13 | (000 11.001.) | 1 0, 546,0 | |
| 14 Net long-term gain or (loss): | ••••• | | | |
| a Total for year | 14a | | 6 dien | t Copy 50,522 |
| b Unrecaptured section 1250 gain (see line 18 of the wrksht.) | | | <u> </u> | <u> </u> |
| c 28% rate gain | 14c | | | |
| 15 Total net gain or (loss). Combine lines 13 and 14a | ▶ 15 | | 50,52 | 2 50,522 |
| Note: If line 15, column (3), is a net gain, enter the gain on Form 1 | | rm 990-T. Part I line 4a | | |
| gains, go to Part V, and do not complete Part IV. If line 15, column | | | | |
| necessary. | (0), 10 4 110(1000 | , complete t art if and i | , to suprem according of | |
| Part IV Capital Loss Limitation | | | | |
| 16 Enter here and enter as a (loss) on Form 1041, line 4 (or For | rm 990-T Part I | line 4c if a trust\ the su | naller of | |
| a The loss on line 15, column (3) or b \$3,000 | ini ooo i, i aiti, | 1110 -40, 11 d ti dot/, (110 31 | 10 | s (|
| Note: If the loss on line 15, column (3), is more than \$3,000, or if F | Form 1041 page | 1 line 22 (or Form 990. | | |
| Loss Carryover Worksheet on page 7 of the instructions to figure | | | 1, 1110 0 1), 10 0 1000, 0011p | ioto irio wapinii |
| Part V Tax Computation Using Maximum Ca | | | | |
| Form 1041 filers. Complete this part only if both lines 14a and 15 | - | | entered in Part I or Part II | and there is an |
| entry on Form 1041, line 2b(2), and Form 1041, line 22, is more th | | g, o,,,,,,,,,,,,,,,,, | | |
| Caution: Skip this part and complete the worksheet on page 8 of the | | | | |
| 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 th | | | | |
| Form 990-T trusts. Complete this part only if both lines 14a and 1 | | ualified dividends are in | cluded in income in Part I o | of Form 990-T. |
| and Form 990-T, line 34, is more than zero. Skip this part and com | | | | |
| 14c, col. (2) is more than zero. | iproto trio trottion | out on page of a tale and | | |
| 17 Enter taxable income from Form 1041, line 22 (or Form 990- | T line 34) | | 50,422 | |
| 18 Enter the smaller of line 14a or 15 in column (2) | 1 | · · · · · · · · · · · · · · · · · · · | <u></u> | |
| but not less than zero | R (| 50,522 | | |
| 19 Enter the estate's or trust's qualified dividends from | 2 | 30,322 | | |
| Form 1041, line 2b(2) (or enter the qualified dividends | | | | |
| included in income in Part I of Form 990-T) | | | | |
| 20 Add lines 18 and 19 | | 50,522 | | |
| 21 If the estate or trust is filing Form 4952, enter the | - | 50,522 | | |
| amount from line 4g; otherwise, enter -0- | | o | | |
| 22 Subtract line 21 from line 20. If zero or less, enter -0- | <u> </u> | 22 | 50,522 | |
| 00 Cultimat line 00 from the 47 If your online auton 0 | . , | 00 | <u> </u> | |
| 23 Subtract line 22 from line 17. If zero of less, errer "0" | | | | |
| 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 or | | | 2,000 | |
| Yes. Skip lines 25 through 26; go to line 27 and check the | | | | |
| X No. Enter the amount from line 23 | | 25 | | |
| | | 1 1 | 2,300 | |
| Subtract line 25 from line 24 Are the amounts on lines 22 and 26 the same? | | | | |
| Yes. Skip lines 27 through 30; go to line 31. X No. Enter the | he emalier of fine 1 | 17 or line 22 27 | 50,422 | |
| 163. Skip lines 27 through 30, go to line 31. | ije sinanet of alle | IT OF INTO ZZ | | |
| 28 Enter the amount from line 26 (If line 26 is blank, enter -0-) | | 28 | 2,300 | |
| 28 Enter the amount from line 26 (If line 26 is blank, enter -0-) | | ······ | <u>Z,000</u> | |
| 29 Subtract line 28 from line 27 | | 29 | 48,122 | |
| 70 - N. W. C. W 00 I 4707 / 475 | | | 20 | 7,218 |
| | | | | 1,210 |
| Figure the tax on the amount on line 23. Use the 2010 Tax R | | | | |
| (see the Schedule G instructions in the instructions for Form | 1041) | ,, | | 1 |
| 00 Add Karr 20 and 24 | | | | 7 210 |
| Add lines 30 and 31 | | | | 7,218 |
| Figure the tax on the amount on line 17. Use the 2010 Tax R | 4044) | | | 1000 |
| (see the Schedule G instructions in the instructions for Form | * .,,,,, | | | 16,623 |
| Tax on all taxable income. Enter the smaller of line 32 or li | | | į. | |
| G, line 1a (or Form 990-T, line 36) | | | | |
| G, line 1a (or Form 990-1, line 36) | | <u></u> | | the Ru 5 1 6 7rm 1041 |

Page 2

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

Employer identification number

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

27-6453100

| 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 order basis (see instructions) | Subtract (e) from (d) |
| DWS SMALL CAP VALU | i | i 1 | 1 000 | 1 110 | 7 |
| | INHERIT | VARIOUS | 1,890 | 1,118 | 7 |
| DALLAS TX AREA RAI | 1 | 06/07/10 | 10 057 | 0.075 | 1 |
| DC REV MEDLANTIC/H | INHERIT | 06/07/10 | 10,057 | 9,875 | 1 |
| DC REV MEDIANTIC/F | INHERIT | 06/07/10 | 19,800 | 19,010 | 7 |
| DODGE & COX INTL S | | | 1.9,800 | 19,010 | |
| DODGE & COX INTE : | INHERIT | VARIOUS | 10,773 | 6,473 | 4,3 |
| DODGE & COX INCOME | | VAICEOOD | ±0,773 | 0,310 | 3,3 |
| bobdh a con incom | INHERIT | VARIOUS | 4,592 | 4,016 | 5 |
| E I DU PONT DE NEN | | | 1/002 | 1 0 2 0 | <u> </u> |
| | INHERIT | 06/03/10 | 7,274 | 4,527 | 2,7 |
| EATON VANCE TAX MA | | | | 1,027 | for 1 |
| | INHERIT | 06/08/10 | 4,640 | 3,754 | 8 |
| EXXON MOBIL CORP | *************************************** | 00,00,20 | | 3,701 | <u> </u> |
| | INHERIT | 06/03/10 | 16,476 | 18,289 | -1,8 |
| FIDELITY NEW INSIG | | | 10/11/ | | ±/Ο |
| TIDDELLI WEW TWOL | INHERIT | VARIOUS | 4,590 | 3,128 | 1,4 |
| FIDELITY INTER MUN | | | 3,000 | 3/120 | 1,1 |
| TEDDDELL TIVETY 1101 | INHERIT | VARIOUS | 6,229 | 5,986 | 2 |
| FRANKLIN FED TAX E | | | | 3,300 | |
| and the last to the tendence when the tendence the state of the state | INHERIT | 06/08/10 | 4,572 | 4,234 | 3 |
| FRANKLIN HIGH YLD | | ADV | | 1,201 | |
| | INHERIT | 06/08/10 | 2,288 | 1,972 | 3 |
| HARTFORD DIVIDEND | & GROWTH | 00/00/10 | | 1,3,2 | |
| | INHERIT | 06/08/10 | 3,136 | 2,450 | 6 |
| HAYS TX CONS INDPI | | | <u> </u> | | |
| | INHERIT | 06/07/10 | 31,500 | 29,742 | 1,7 |
| ING GLOBAL REAL ES | | | | | |
| | INHERIT | VARIOUS | 2,946 | 1,763 | 1,1 |
| IN MUN PWR AGY PWF | | | | | · |
| | INHERIT | 06/07/10 | 30,930 | 30,263 | 6 |
| INVESTMENT CO OF A | | | | | |
| | INHERIT | VARIOUS | 6,007 | 4,420 | 1,5 |
| PERKINS MID CAP VA | | | | | |
| | INHERIT | 06/08/10 | 1,594 | 998 | 5 |
| JOHN HANCOCK INTL | CORE FD | , , , , , | | | |
| | INHERIT | 06/08/10 | 1,941 | 1,671 | 2 |
| JOHNSON & JOHNSON | | 00,00,00 | | | |
| | INHERIT | 06/03/10 | 8,985 | 7,881 | 1,1 |
| JPMORGAN CORE BOND | | | 7 3 3 | | |
| and the second s | INHERIT | VARIOUS | 3,952 | 3,702 | 2 |
| JPMORGAN HIGH YIEI | | | | | |
| | INHERIT | VARIOUS | 1,343 | 998 | 3 |
| MFS RESEARCH INTL | FD CL I | 122112000 | | 330 | |
| السلام عليه الانتز عليه الله كالمراكز المراكز المواصدة المحمد المراكز | INHERIT | VARIOUS | 7,566 | 5,156 | 2,4 |
| MONROE CNTY NY ARE | | | | | |
| and the Call | INHERIT | 06/07/10 | 9,357 | 8,990 | 3 |
| MUNDER MID CAP COF | | 00,01,19 | | 0,000 | |
| TOTALINET TITE OUT OOL | INHERIT | 06/08/10 | 2,126 | 1,519 | 6 |
| | <u> </u> | 00,00,40 | 2,1201 | ***** | |
| | | | | | P5169 22, 6 |

Schedule D-1 (Form 1041) 2010

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

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 pass (see instructions) | Subtract (e) from (d) | |
| 6a MUTUAL GLOBAL DISC | OVERY FD INHERIT | Z 06/08/10 | 2,641 | 2,251 | 390 | |
| NEW WORLD FUND CL | F1 | 00/00/10 | 2,041 | ئے کہ ملے ا | | |
| 1127. 1101122 2 0112 02 | INHERIT | VARIOUS | 1,976 | 1,214 | 762 | |
| OPPENHEIMER INTL E | | Y | | | | |
| | INHERIT | VARIOUS | 1,923 | 1,684 | 239 | |
| OPPNHMR CMD STRAT | | L Y | | | | |
| | INHERIT | VARIOUS | 3,735 | 2,946 | 789 | |
| PIONEER FUND CL Y | | | m r.c. | - 000 | 0.050 | |
| DECAME OUT THE TEAT | INHERIT | VARIOUS | 7,550 | 5,200 | 2,350 | |
| PIONEER CULLEN VAI | I . | | 2 602 | 2 004 | 698 | |
| PROCTER & GAMBLE O | INHERIT O | 06/08/10 | 3,602 | 2,904 | 090 | |
| FROCIEN & GAMBLE C | INHERIT | 06/03/10 | 18,600 | 14,216 | 4,384 | |
| T ROWE PRICE BLUE | CHIP GROW | | 10,000 | 14/210 | 4,304 | |
| | INHERIT | 06/08/10 | 3,154 | 2,336 | 818 | |
| T ROWE PRICE EQUIT | Y INCOME | FD | | | | |
| ~ ~~ | INHERIT | VARIOUS | 5 , 883 | 3,907 | 1,976 | |
| T PRICE SUMMIT MUN | I INTERM | FD | | | | |
| | INHERIT | 06/08/10 | 5 , 088 | 4,831 | <u>257</u> | |
| T ROWE PRICE NEW] | NCOME FUN | 1 | | | | |
| | INHERIT | VARIOUS | 3,884 | 3,498 | 386 | |
| TAX EXEMPT BOND FI | t . | F1 . | - 100 | 4 607 | 100 | |
| muonantino ten gen | INHERIT | 06/08/10 | 5,103 | 4,697 | 406 | |
| THORNBURG LTD TERN | MUNI FUN INHERIT | را 06/08/10 | 3,954 | 3,779 | 175 | |
| THORNBURG INVT TR | VALUE FD | T 00/00/10 | J, 9J4 | 3,119 | 1/2 | |
| INOUNDONG INVI IN | INHERIT | VARIOUS | 3,403 | 2,192 | 1,211 | |
| UNIV TX PERM UNIV | FD RFDG | VIIICIOOD | 0,100 | South of south and south | | |
| | INHERIT | 06/07/10 | 5,503 | 5,582 | -79 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | , | | | |
| | | | | | ······································ | |
| | | | | *************************************** | | |
| | | | | *************************************** | | |
| | <u> </u> | 1 | · · · · · · · · · · · · · · · · · · · | | <u></u> | |

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

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

▶ See Instructions for Schedule E (Form 1040).

Attachment

Client Copy ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 27-6453100 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. List the type and address of each rental real estate property: Yes No 2 For each rental real estate property FARMLAND listed on line 1, did you or your family IOWA use it during the tax year for personal Χ purposes for more than the greater of: • 14 days or 10% of the total days rented at В fair rental value? В (See page E-3) C Income: **Totals Properties** C В (Add columns A, B, and C.) 26,685 3 Rents received 3 3 26,685 4 Royalties received 4 Expenses: **5** Advertising 5 Auto and travel (see page E-4) ... 6 Cleaning and maintenance 7 Commissions 8 9 Insurance 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 Repairs ,..... 14 Supplies 15 2,672 16 Taxes 17 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 2,672 21 Total expenses. Add lines 19 and 20 . . . 21 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 24,013 if you must file Form 6198 22 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 24 24 Income. Add positive amounts shown on line 22. Do not include any losses 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 25 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 ,013 26

| 97 | 06 | | | | | | 66111 |
|-----|---|---------------------------------------|------------------|--------------------------------------|------------------------|------------|--|
| | | | | Final K-1 | Amended I | ********** | OMB No. 1545-00 |
| | hedule K-1 orm 1041) | 2010 | [P | | | | Current Year Income, nd Other Items |
|)er | partment of the Treasury | For calendar year 2010, | 1 | Interest income | | 11 | Final year deductions |
| nte | rnal Revenue Service | or tax year beginning | | | ····· | | iont Conv |
| | | and ending | 2a | Ordinary divide | nds 7,239 | | ient Copy |
| В | eneficiary's Share | of Income, Deductions, | 2b | Qualified divide | nds | | |
| | redits, etc. | See back of form and instruction | | | 2,857 | _ | |
| Œ | Part I Information | About the Estate or Trust | 3 | Net short-term | capital gain | - | |
| A | Estate's or trust's employer iden | | 4a | Net long-term c | apital gain | | |
| | 27-6453100 Estate's or trust's name | | 4b | 28% rate gain | | 12 A | Alternative minimum tax adjustment 179 |
| D | Estate's or trust's name | | 4c | Unrecaptured s | ection 1250 gain | J | 179 |
| | 4-1-09 AS EST | | D 5 | Other portfolio a | | | 17 |
| С | Fiduciary's name, address, city, | | 6 | Ordinary busine | ess income | | |
| | ANITA BRUNSTI TRUSTEE | NG | 7 | Net rental real e | estate income | | |
| | 203 BLOOMINGD | | | 2 | 24,013 | 13 | Credits and credit recapture |
| | VICTORIA | TX 77904 | 8 | Other rental inc | ome | | |
| | | | 9 | Directly apportion | oned deductions | | |
| D | Check if Form 1041-T was | filed and enter the date it was filed | | | | | |
| | *************************************** | | <u> </u> | | | - 14 A | Other information 2,070 |
| E | Check if this is the final For | m 1041 for the estate or trust | | | | | 2,070 |
| | | | 10 | Estate tax dedu | ction | <u>B</u> | 90 |
| | Part II Information | About the Beneficiary | | | | E | 7,239 |
| | Beneficiary's identifying number | | | | | | |
| G | 481-30-4685 Beneficiary's name, address, cit | v state and 7IP code | | | | H * | STM |
| • | Denendary 5 marrie, address, or | y, state, and an edge | | | | | |
| | | | | | | | |
| | NELVA BRUNSTI 13630 PINEROC | | *0 | a attached etc | atement for additi | opol ir | formation |
| | HOUSTON | TX 77079-591 | л I | | nt must be attach | | |
| | | | ber | neficiary's shar | e of income and | directl | y apportioned |
| | | | | ductions from e er rental activit | each business, re | ental re | eal estate, and |
| | | | 011 | er remaractivi | ıy. | | |
| | | | | | | | |
| | | | | | ELA GELLE GERENEKAN ME | .HF ELKF | |
| | | | For IRS Use Only | | | | |
| | X Domestic beneficiary | Foreign beneficiary | For IRS | | | | DE475 |

P5175

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Federal Statements

FYE: 12/31/2010

Statement 1 - Form 1041, Page 2, Question 1 - Tax Exempt Incoment Copy

| Payer | | Municipal Bond | | Private Activity Bond | |
|--------------------------|---|----------------------|----|--------------------------|--|
| EDWARD JONES | \$ | 1,891 | \$ | 179 | |
| | \$ | 1,891 | | 179 | |
| TOTAL TAX-EXEMPT INCOME | | | | 2,070 | |
| Statement 2 - Schedule D | <u>, Part II, Line 9 - Capital Gain</u> | <u>Distributions</u> | • | | |
| Descrip | tion | | | Amount | |
| EDWARD JONES | | | \$ | . 185 | |
| | | | | | |

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2010

Federal Statements NELVA BRUNSTING 481-30-4685

Client Copy

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

Description

Amount

BUSINESS AND RENTAL ACTIVITY DETAIL: FARMLAND INCOME

Ŝ

24,013

Estimate Worksheet

Form 1041

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

Client & copy

Taxpayer Identification Number

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

| Payment number | (a) Due Date | (b) Amount Due | (c) Date Paid | (d) Amount Paid |
|-------------------|--------------|----------------|---------------|-----------------|
| 1 | 04/18/11 | 1,780 | | |
| 2 | 06/15/11 | 1,780 | | |
| 3 | 09/15/11 | 1,780 | | |
| 4 | 01/17/12 | 1,780 | | |
| Total | <u> </u> | 7,120 | | |

Calculation of 1041-ES Payments

| 1 | Enter adjusted total income expected in 2011 | | 11 | |
|----|--|----|--------------|-------|
| 2 | Enter adjusted total income expected in 2011 Enter any expected income distribution deduction | 2 | | |
| 3 | Enter any estate tax deduction | 3 | | |
| 4 | Enter exemption (see instructions) | | | |
| 5 | Add lines 2 through 4 | | 5 | |
| 6 | Taxable income of estate or trust. Subtract line 5 from line 1 | 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 497 | 9 | 7,218 | |
| 10 | Credits (see instructions) | | | |
| 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 refu | 13 | <u>123</u> | |
| 14 | Rounding amount | | 25 | |
| 15 | Balance | 15 | <u>7,120</u> | |
| 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 | | | 7,120 |

| Eorm | 1 | 1 | 1 | 6 |
|------|---|---|-----|----|
| Form | | | - 1 | Ŧ. |

Form 1116 Page 1 Detail Worksheet

and ending

2010

Name

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

Clentale opyration Number

27-6453100

| Category of income | PASSIVE INCOME | | | Reg | jular Tax <u>X</u> Alteri | native 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 | | | Control of the Contro | | | |
| 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 % | % | % | % | % | % |

Recall the control of the Beneficiary share is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule.

Recall the control of the Beneficiary Foreign Tax Credit Schedule to the Beneficiary Foreign Tax Credit Schedul

For calendar year 2010, or tax year beginning

Form 1116

Form 1116 Page 1 Detail Worksheet

and ending

2010

Name

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

Clentale opyation Number

27-6453100

| Category of income | PASSIVE INCO | ME | · · · · · · · · · · · · · · · · · · · | Reg | gular Tax Altern | native 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 | | | | | THE REPORT OF THE PROPERTY OF | |
| 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 | авалиция — « | | | | | |
| 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 % | % | <u>%</u> | % | % | % |

BR (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

(3) To (4) To (5) To (6) T

For calendar year 2010, or tax year beginning

| For C | aler | ndar Year 2010 or fiscal year beginning, and ending | lowa Fid | duciary Return |
|----------------------|-------------|---|---|----------------------|
| | ne of | f ELMER H BRUNSTING DECEDENTS TR DTD or trust 4-1-09 AS EST UTD 10-10-96 | Dept. of Revenue No. | Check one: Estate |
| | | Address, and Title of Fiduciary | Federal Identification No. | |
| | | TA BRUNSTING | Client | Opaye Trust |
| | | BLOOMINGDALE CIRCLE | 27-6453100 | X Complex Trust |
| | | TORIA TX 77904 | lowa County in which | |
| | | STEE | estate is pending | Bankruptcy Estate |
| | | of Attorney, Address (Number and Street), City, State, and Zip Code DACE KUNZ-FREED | | If trust, check one: |
| | | 00 ST MARYS LANE, SUITE 230 | Probate No. | X Testamentary |
| | | STON TX 77079 | , robate rec. | |
| Att | ome | v's Phone Number 800-229-3002 | | Inter Vivos |
| | | ation is granted to the attorney listed above to receive confidential tax information | | |
| estat | e's r | representative before the lowa Department of Revenue and to make written or oracor returns been filed for this estate or trust? \square Yes X No \square Is income 1 | il presentations on behalf of the trust or estate [av Certificate of Acquittance requested?] | e. Yes X No |
| | | n amended IA 1041? Yes X No Is an Iowa | 706 being filed? Yes X No | |
| | *********** | | | |
| | | Dividends. Enter full amount. Interest | | |
| | 3. | Income from partnerships and other fiduciaries. Attach supporting schedule. | 3. | |
| Щ | 4. | Income from partnerships and other fiduciaries. Attach supporting schedule. Net rents and royalties | 4. 24,013 | |
| NCOME | 5. | Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 104 | 0. 5 | |
| Ž | 6. | Net gain (loss) from capital assets | | |
| | 7. | Ordinary gains (losses). Attach federal form 4797. | 7. | |
| | 8. | Other income. State nature of income. | 8. | |
| | | Total income. Add lines 1 through 8. | | 24,013▲ |
| | | . Interest. Enter on Schedule D, page 2. | | |
| | 11. | . Taxes. Enter on Schedule D, page 2. | 11. 89 | |
| | 12. | Fiduciary fees. Enter on Schedule D, page 2. | | |
| Ø | | Charitable deduction from income in compliance with Will or Trust instrument. | | |
| NO O | | . Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2 Other deductions not subject to 2% floor. Enter on Schedule D, page 2. | | |
| Ē | | Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. | • | |
| . 5 | | . Total. Add lines 10 through 16. | | 89▲ |
| voucher here. DED | | . Balance. Subtract line 17 from line 9 | 18 | 23,924 |
| | 19. | . Balance. Subtract line 17 from line 9 Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K- | 1. 19. <u>23,924</u> | |
| Ю Р | | . Federal estate tax attributable to income in respect of a decedent (fiduciary's sha | are) 20. | |
| | 21. | . Total. Add lines 19 and 20. | | 23,924 |
| Staple payment a | 22. | . Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on fina | ıl return 22 | 0_ |
| aple t | | sidents complete lines 23-32. Nonresidents complete Schedule C and enter on lin | _ | |
| # ★ | 23. | . Compute tax from rate Schedule E, page 2. | 230 | |
| ⋖ | 24. | lowa lump sum tax. Attach federal Schedule 4972. | 24 | • |
| ED T | 25. | . Iowa minimum tax. Attach IA 6251. | 25 | 0 |
| SEC | 20. | . Tax before credits. Add lines 23 through 25. | | |
| ES | | Personal exemption credit. This is a nonrefundable credit. Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130. | | |
| & <u>S</u> | | Motor fuel tax credit. Attach Schedule IA 4136. | | |
| ŭ | | Other credits. Attach IA 148 Tax Credits Schedule. | | |
| | | Total credits. Add lines 27 through 30. | | |
| te: | 32. | . Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from | n line 19, Schedule C. 32 | 0 |
| 3 | | . Tax paid with additional lowa Fiduciary Income Tax Payment Voucher | | |
| .D. × | 34. | Refund. If line 33 is larger than line 32, enter the difference. | 34 | |
| Σ | 35. | Amount due. If line 33 is less than line 32, enter the difference. | | 0_ |
| ************ | D.F | Mail to: Fiduciary Return Processing, Iowa Department of Re | venue, PU Box 10467, Des Moines | s, IA 50306-0467 |
| Щ | exa | CLARATION: The undersigned hereby certifies and declares that this return, and amined; that to the best knowledge and belief of the undersigned, it is a true, correthe income tax law of the State of lowa and the rules and regulations issued unde closed to tax officials of another state or of the United States for tax administrative | ect, and complete return for the taxable year a | is required |
| Щ | by dis | the income tax law of the State of Iowa and the rules and regulations issued unde closed to tax officials of another state or of the United States for tax administrative | er authority thereof. Note: State tax information e purposes. | ı may be |
| _ | Sig | nature of fiduciary or officer representing fiduciary | | Date |
| SIGN | | | 10 NORTH MAIN AVENUE | P5187 Date |
| O) | · | RICHARD K RIKKERS CPA 42-1277139 SI | OUX CENTER, IA 51250-1824 | 04/14/11 |

| ELI | <u> 1ER H BRUNSTING DECEDENTS TR</u> | DTD 2 | <u> 7–64</u> | <u>53100 Fic</u> | <u>ductary Sche</u> | dules | <u> А, В, С,</u> | D, and c |
|--|--|---|---|---|--|--|---|--|
| Sch | nedule A - Background Information: Answer | all applicable q | uestions | S. | | | | |
| 1. | Date estate was opened or created: | | | 2. Date of | decedent's death: | | | |
| 3. | Decedent's business or occupation: | | | 4. Decede | nt'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 T | No If | | s statement or expl | | GLODV | f |
| | Enter decedent's name, address, and SSN: | L L | | ., | ,- | | - / | |
| - | | | | | | | • | |
| _ a | Name and Social Security No. of decedent's spouse, if any: | | | , , , , , , , , , , , , , , , , , , , | | | | |
| | Enter name(s) of executor(s): | | | | | | | • |
| | Enter date(s) and amount(s) of executor's fees paid to ex | recutor(e): | | | | | | |
| | Had federal audit been made on prior returns of deceden | , , | r fruint? | Yes X No | ı İs an audit now i | the proce | ,,,,,, | es X No |
| | , | | | | · | - | 355: [] I | es 21 140 |
| | Have expenses of administration or selling expenses bee | | | · · · · · · · · · · · · · · · · · · · | | , | | |
| | Did you as fiduciary withhold on income distributions mad | | | | · • · · · · · · · · · · · · · · · · · · | | X No | |
| 15. | Does the estate/trust elect to recognize the gain or loss of | n a distribution | or proper | ty under section in | (C 643(a)(e)? | Yes | V NO | |
| Sc | hedule B - Beneficiaries' Shares of Income | and Credit | s: Attach | additional pages as n | ecessary. In lieu of Sc | h. B, attach | federal Sch. K | -1. |
| | | | | | · · · · · · · · · · · · · · · · · · · | | | |
| | | Beneficia | | Beneficiary B | | | TO | TALS |
| 1. | Names of each beneficiary1. | SEE S | CHEDU | LE K-I E(| <u>QUIVALENT (</u> | <u>s) </u> | | |
| 2. | Social Security Number 2. | | ~ | | | | | |
| 3. | Address 3. | | | | | | | |
| 4. | Iowa resident (Yes/No) 4. | | | | | | | |
| | Net short-term capital gain 5. | | | | | | | |
| | Net long-term capital gain (100%) 6. | | | | | | | |
| | Depreciation and depletion 7. | | | | | | | |
| | Ordinary income subject to Iowa income tax 8. | | | | | | | 23,924 |
| | Income not subject to lowa income tax 9. | | | | | | | |
| | Excess deductions 10. | | | | | | | |
| | REGARDING IOWA NONRESIDENT INCOME | | | | | | | |
| | | | | | | | | |
| 11. | | *************************************** | ************** | | | | dalah da | |
| | lowa income tax withheld, if any 11. | 400007200000000000000000000000000000000 | | | | | | |
| 12. | lowa income tax withheld, if any 11. Withholding agent's identification number 12. | ax | Sche | edule D - Expl | anation of Exp | enses | | |
| 12. Scł | lowa income tax withheld, if any 11. Withholding agent's identification number 12. aedule C - Computation of Nonresident's Taxon | ax | 1 | | anation of Exp | enses | Am | nount |
| 12. Sch 1. | lowa income tax withheld, if any 11. Withholding agent's identification number 12. medule C - Computation of Nonresident's Tagederal taxable income from federal 1041 | 50 422 | Line | | anation of Exp | enses | An | nount |
| 12. Sch 1. | lowa income tax withheld, if any 11. Withholding agent's identification number 12. medule C - Computation of Nonresident's Tagederal taxable income from federal 1041 | 50 422 | Line No. | | Explanation | ········ | An | *************************************** |
| 12. Sch 1. | lowa income tax withheld, if any 11. Withholding agent's identification number 12. medule C - Computation of Nonresident's Tagederal taxable income from federal 1041 | 50 422 | Line No. | | Explanation | enses | An | nount 8.9 |
| 12. Sch 1. 2. 3. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. redule C - Computation of Nonresident's Tage Federal taxable income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. | 50,422 | Line No. | | Explanation | ········ | An | *************************************** |
| 12. Sch 1. 2. 3. 4. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedral taxable income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. | 50,422 | Line No. | | Explanation | ········ | An | *************************************** |
| 12. Sch 1. 2. 3. 4. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedral taxable income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and | 50,422 | Line No. | | Explanation | ······· | Am | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedral taxable income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. | 50,422 50,422 2,070 | Line No. | | Explanation | ······· | An | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedral taxable income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. | 50,422 50,422 2,070 100 | Line No. | | Explanation | ······· | An | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tatedule C - Computation of Non | 50,422 50,422 2,070 | Line No. | | Explanation | ······· | An | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tatedule C - Computation of Non | 50,422 50,422 2,070 100 52,592 | Line No. | | Explanation | ······· | An | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedral taxable income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. | 50,422 50,422 2,070 100 52,592 3,137 | Line No. | | Explanation | ······· | Am | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedule C - Computation of Non | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 | Line No. | | Explanation | ······· | Am | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedule C - Computation of Non | 50,422 50,422 2,070 100 52,592 3,137 | Line No. | | Explanation | ······· | Am | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Taxedule C - Computation of Nonresident's Taxedule income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. Nonresident percentage. Divide amount on line | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 | Line No. | | Explanation | ······· | An | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Taxedule C - Computation of Nonresident's Taxedule C - Computation of Nonresident's Taxedule income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. Nonresident percentage. Divide amount on line 22, page 1, by amount on line 7, Schedule C. | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Line No. 11 | | Explanation ISE - STMT | ······· | An | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Taredule C - Computation of Nonresident's Taredule ESBT income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. 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. | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Line No. 11 | TAX EXPE | Explanation ISE - STMT | ········ | An | *************************************** |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Taxedule C - Computation of Nonresident's Taxedule C - Computation of Nonresident's Taxedule income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. Nonresident percentage. Divide amount on line 22, page 1, by amount on line 7, Schedule C. | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl | TAX EXPEN | Explanation ISE STMT Rates er | 1 T | ax Rate | Of Excess Over |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tagedule C - Computation of Nonresident Nonresident C - C - C - C - C - C - C - C - C - C | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl | TAX EXPEN | Explanation ISE - STMT Rates er 8 \$0.00 | 1 T | ax Rate (0.36% | Of Excess Over |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tapedule C - Computation from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. 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. Multiply line 10 by percentage on line 11. 12. lowa lump-sum tax: Attach federal Schedule 4972. 13. | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxablo | edule E - Tax l e Income ver But Not Ov \$0 \$1,42 28 \$2,85 | Explanation ISE - STMT Rates er 8 \$0.00 6 \$5.14 | 1 + + | ax Rate (0.36%) (0.72%) | Of Excess Over (\$0) (\$1,428) |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tapedual ESBT income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. 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. Multiply line 10 by percentage on line 11. 12. Iowa hump-sum tax: Attach federal Schedule 4972. 13. Iowa minimum tax: Attach IA 6251. 14. | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl Ot \$1,4 \$2,8 \$5,7 | TAX EXPEN Padule E - Tax I e Income ver But Not Ov \$0 \$1,28 \$2,85 56 \$5,71 12 \$12,85 | Explanation ISE - STMT Rates er 8 \$0.00 6 \$5.14 2 \$15.42 2 \$84.82 | 1 + + + | ax Rate (0.36%) (0.72%) (2.43%) (4.50%) | Of Excess Over |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Taxed Income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. 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. Multiply line 10 by percentage on line 11. 12. Iowa lump-sum tax: Attach federal Schedule 4972. 13. Iowa minimum tax: Attach IA 6251. 14. Balance. Add lines 12, 13, and 14. 15. | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl Ov \$1,4 \$2,8 \$5,7 \$12,8 | Picture E - Tax I e Income ver But Not Ov \$0 \$1,42 28 \$2,85 56 \$5,71 12 \$12,85 52 \$21,42 | Explanation ISE - STMT Rates er 8 \$0.00 6 \$5.14 2 \$15.42 2 \$84.82 0 \$406.12 | 1 + + + + | ax Rate (0.36%) (0.72%) (2.43%) (4.50%) (6.12%) | Of Excess Over (\$0) (\$1,428) (\$2,856) (\$5,712) (\$12,852) |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Taredule C - Computation of Nonresident's Taredule ESBT income from federal 1041 (include ESBT income) 1. Interest and dividends from federal securities 2. Balance. Subtract line 2 from line 1. 3. Deduction taken for lowa state income tax 4. Interest and dividends from foreign, state, and municipal securities 5. Exemption credit from federal 1041 6. Adjusted taxable income. Add lines 3 through 6. 7. Compute tax on the amount shown on line 7 using Schedule E. 8. Personal exemption credit 9. Tax before being prorated 10. 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. Multiply line 10 by percentage on line 11. 12. Iowa lump-sum tax: Attach federal Schedule 4972. 13. Iowa minimum tax: Attach IA 6251. 14. Balance. Add lines 12, 13, and 14. 15. Motor fuel tax credit. Attach IA 4136. 16. | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl Ov \$1,4 \$2,8 \$5,7 \$12,8 \$21,4 | Pedule E - Tax I e Income ver But Not Ov \$0 \$1,42 28 \$2,85 56 \$5,71 12 \$12,85 52 \$21,42 20 \$28,56 | Rates er 8 \$0.00 6 \$5.14 2 \$15.42 2 \$84.82 0 \$406.12 0 \$930.48 | 1 + + + + | ax Rate (0.36% (0.72% (2.43% (4.50% (6.12% (6.48% | Of Excess Over (\$0) (\$1,428) (\$2,856) (\$5,712) (\$12,852) (\$21,420) |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tapedule C - Computation of Nonresident S - Computation of Nonresident | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl Ov \$1,4 \$2,8 \$5,7 \$12,8 | edule E - Tax I e Income ver But Not Ov \$0 \$1,42 28 \$2,85 56 \$5,71 12 \$12,85 52 \$21,42 20 \$28,56 60 \$42,84 | Explanation USE- STMT Rates er 8 \$0.00 6 \$5.14 2 \$15.42 2 \$84.82 0 \$406.12 0 \$930.48 0 \$1,393.15 | 1 + + + + + | ax Rate (0.36% (0.72% (2.43% (4.50% (6.12% (6.48%)6.80% | Of Excess Over (\$0) (\$1,428) (\$2,856) (\$5,712) (\$12,852) |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. | Iowa income tax withheld, if any Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tabledule C - Computation of Nonresident S - C - C - C - C - C - C - C - C - C - | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl Ov \$1,4 \$2,8 \$5,7 \$12,8 \$21,4 \$28,5 | edule E - Tax I e Income ver But Not Ov \$0 \$1,42 28 \$2,85 56 \$5,71 12 \$12,85 52 \$21,42 20 \$28,56 60 \$42,84 40 \$64,26 | Rates er 8 \$0.00 6 \$5.14 2 \$15.42 2 \$84.82 0 \$406.12 0 \$930.48 0 \$1,393.15 0 \$2,364.19 | 1 + + + + + + + + + + + + + + + + + + + | ax Rate (0.36%) (0.72%) (2.43%) (4.50%) (6.12%) (6.48%) (6.80%) (7.92%) | Of Excess Over (\$0) (\$1,420) (\$12,852) (\$12,852) (\$21,420) (\$28,560) |
| 12. Sch 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. | Iowa income tax withheld, if any 11. Withholding agent's identification number 12. Redule C - Computation of Nonresident's Tapedule C - Computation of Nonresident S - Computation of Nonresident | 50,422 50,422 2,070 100 52,592 3,137 \$40.00 3,097 | Sche Taxabl Ov \$1,4 \$2,8 \$5,7 \$12,8 \$21,4 \$28,5 \$42,8 | edule E - Tax I e Income ver But Not Ov \$0 \$1,42 28 \$2,85 56 \$5,71 12 \$12,85 52 \$21,42 20 \$28,56 60 \$42,84 40 \$64,26 | Explanation USE - STMT Rates er 8 \$0.00 6 \$5.14 2 \$15.42 2 \$84.82 0 \$406.12 0 \$930.48 0 \$1,393.15 0 \$2,364.19 | 1 + + + + + + + + + + + + + + + + + + + | ax Rate (0.36% (0.72% (2.43% (4.50% (6.48% (6.80% (7.92% (8.98% (8.98% (7.92% (8.98% (9.98% (| Of Excess Over (\$0) (\$1,428) (\$2,856) (\$1,420) (\$1,420) (\$2,420) (\$28,560) (\$42,840) |

Iowa Schedule K-1 Equivalent

| Form IA 1041 | | | 2010 |
|----------------------------|---|---|-------------|
| | For calendar year 2010, or tax year beginning | , and ending | |
| Name of trust | | | Amended K-1 |
| | STING DECEDENTS TR DTD | | √ _ |
| <u>4-1-09 AS ES</u> | T UTD 10-10-96 | | OD Mnal K-1 |
| Beneficiary's identifying | number ▶ 481-30-4685 | Estate's or trust's EIN ▶ 27-6453100 | |
| Beneficiary's name, addres | s, and ZIP code | Fiduciary's name, address, and ZIP code | |
| | | ANITA BRUNSTING | |
| NELVA BRUNST | 'ING | TRUSTEE | |
| 13630 PINERC | OCK LN | 203 BLOOMINGDALE CIRCLE | |
| HOUSTON | TX 77079-5914 | VICTORIA TX 77 | 904 |
| Resident state | TEXAS | | |

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 | a | | Form IA 1040, line 6 or IA 126, line 6 |
| b | Net long-term capital gains | | | Form IA 1040, line 6 or IA 126, line 6 |
| 5 | Business / Nonpassive | | , | |
| а | Income 5 | a | | |
| b | Depreciation | b | | Net amount to: Form IA 1040, line 10 or |
| C | * · · · · | c | | Form IA 126, line 10 |
| d | | d | | |
| 6 | Rental and Passive | | | |
| а | Income 6 | a | 23,924 | •••• |
| b | | b | | Net amount to: Form IA 1040, line 10 or |
| C | | c | | Form IA 126, line 10 |
| d | | d | | |
| 7 | Distributions in the Final Year of Estate / Trust | | | |
| а | Excess deductions on termination7 | а | | Schedule A, line 21 |
| b | * ********************** | b | | Form IA 1040, line 6 or IA 126, line 6 |
| C | | c | | Form IA 1040, line 6 or IA 126, line 6 |
| d | | d | | Form IA 1040, line 24 or IA 126, line 24 |
| 8 | Tax Preference Items | | | |
| а | Accelerated depreciation8 | a | | Form IA 6251 |
| b | Depletion | b | | Form IA 6251 |
| C | Amortization | c | | Form IA 6251 |
| d | | 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 |
| С | Withholding | <u>c </u> | | This data presented for information only |

Additional Information:

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Iowa Statements

FYE: 12/31/2010

Statement 1 - Form IA 1041, Page 2, Schedule D - TaxesClient Copy

| Description | An | nount |
|--|-------------------|------------|
| PAGE 1 - TAX EXPENSE | \$ | 0 |
| FEDERAL TAXES PAID ALLOCATED TO NON-IOWA INCOME | Parameter Company | 123 -34 |
| TOTAL IOWA TAX EXPENSE | \$ | 89 |

1040X

Department of the Treasury-Internal Revenue Service

Amended U.S. Individual Income Tax Return

| C | LENT | |
|---|------------------|--|
| | MB) 6 15 16 6074 | |

| (m. 0 | Aine | | | mta instructions | ax itcluiii | | AML A |
|--|---|---|-------------|---------------------------|--|---|--------------------------|
| (Rev. December 2010) | rear X 2010 20 | 17 | | rate instructions. | | | |
| This return is for calendar y | | | ٠ | | | | |
| Other year, Enter one: calend Your first name and middle initial | uai yeai <u>Oriisc</u> | al year (month an Your last name | u year | ended): | | Your and all or | ecurity number |
| NELVA E | | BRUNSTI | NC | | | 481-30 | • |
| | mo and middle initial | Your spouse's last | | | | | s social security number |
| If a joint return, your spouse's first na | arie ario minule minuli | Tour spouse's raser | name | | | Tour spouse: | s social security number |
| Your current home address (number 13630 PINEROC | | x, see page 5 of instru | ctions. | | Apt. no. | Your phone num | ber |
| Your city, town or post office, state, a | ····· | address, see nage 5 | of instac | tions | <u> </u> | J | |
| HOUSTON | • | 079-5914 | 01 1130700 | ,,,,,, | | | |
| Amended return filing statu | | | ot cha | nging vour filing status. | | | |
| Caution. You cannot change | | • | | · · · | | | |
| X Single | Married filing jointly | | | g separately | | | |
| Qualifying widow(er) | harring | | | is a child but not your d | ependent, see p | age 5 of instruct | tions.) |
| | | | | A. Original amount | | change - | |
| Use Part III on the | back to explain any cha | anges | | or as previously adjusted | | of increase crease) - | C. Correct amount |
| Income and Deduction | ıs | | | (see page 6) | | n in Part III | amount |
| 1 Adjusted gross income (see p | page 6 of instructions). If net op | erating loss | | | | | |
| (NOL) carryback is included, | | ▶ □ | 1 | 90,6 | 81 | | 90,681 |
| 2 Itemized deductions or standa | ard deduction (see page 7 of in | structions) | 2 | 7,1 | 00 | 24,266 | 31,366 |
| 3 Subtract line 2 from line 1 | | | 3 | 83,5 | 81 | -24,266 | 59,315 |
| 4 Exemptions. If changing, co | | | | | | | |
| amount from line 30(see p | age 7 of instructions) | | 4 | 3,6 | 50 | | 3,650 |
| 5 Taxable income. Subtract | line 4 from line 3 | | 5 | 79,9 | 31 | -24,266 | 55,665 |
| Tax Liability | | | | | | *************************************** | |
| 6 Tax (see page 8 of instruc | ctions). Enter method used | to figure tax: | | | 1 | **** | |
| QDCGTW | | | 6 | 14,4 | 55 | -6,062 | 8,393 |
| 7 Credits (see page 8 of instruc | tions). If general business cred | it carryback | | | , | | |
| is included, check here | ***************** | ▶ 🔲 | 7 | | 0 | | |
| 8 Subtract line 7 from line 6 | | | 8 | 14,4 | 55 | -6,062 | 8,393 |
| 9 Other taxes (see page 8 of | of instructions) | | 9 | | 0 | | |
| 10 Total tax. Add lines 8 and | 9 | <u> </u> | 10 | 14,4! | 55 | -6,062 | 8,393 |
| Payments | | | | | | | |
| 11 Federal income tax withheld a | and excess social security and t | lier 1 RRTA | | | | | |
| | , see page 8 of instructions | | 11 | | _0 | | |
| 12 Estimated tax payments, i | | om prior year's | | | | | |
| return (see page 9 of instr | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , | 12 | 11,3 | | | 11,360 |
| 13 Earned income credit (EIC | 1 | , ' | 13 | | 0 | | |
| 14 Refundable credits from | Schedule M or Form(s) | 2439 4136 | | | | | |
| 5405 8801 other | 8812 8839 8863 | 8885 or | | | | | |
| (specify): | | | 14 | | <u> </u> | | |
| 15 Total amount paid with red | | | | | | | 2 005 |
| | iled (see page 10 of instruc | tions) | • • • • • • | | | | 3,095 |
| 16 Total payments. Add lines | ········· | 43 wooles to se | | - Earm 4040V \ | <u> </u> | 16 | 14,455 |
| Refund or Amount You | • | - | | • | | | |
| 17 Overpayment, if any, as si | nown on onginal return or a | is previously adjus | sieu by | me iko (see hage 10 | | 4.7 | |
| of instructions) 18 Subtract line 17 from line | 16 (If loce than more see | age 10 of instruction | | | | 17 | 14,455 |
| 19 Amount you owe. If line | · · · · · · · · · · · · · · · · · · · | • | | no less nam 10 of inst | rutione\ | 18 19 | <u> </u> |
| 20 If line 10, column C, is less | | | | | | 20 | 6,062 |
| 21 Amount of line 20 you war | | eronice. This is the | u aiiiUu | an overpaid on this fett | APEL | 21 | 6,062 |
| 22 Amount of line 20 you war | | ear): | | stimated tax 22 | | | 0,002 |
| - Automic Cities to Jos Wat | · | | | 1 24 1 | ······································ | complete and s | ign this form on Page 2. |
| | | | | | | pive unu o | uno remi on i use &. |

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

Form 1040X (Rev. 12-2010)

Page 2

Form 1040X (Rev. 12-2010)

| Pa | ΗI | E | œm | ptic | ons | _ |
|----|----|---|----|------|-----|---|
| | | | | | | |

Complete this part only if you are:

| Increasing or decreasing the exemption amount for housing | ng individuals o | displac | ed by a Midweste | | ter in 2008 or 2009 |), | | ······ |
|---|-------------------|---|---|---|--|-----------------|------------------------|---|
| See Form 1040 or Form 1040A instructions and page 11 of Form 1040 | X instructions. | | of exemptions amount reporter as previously adjusted | or d or | B. Net chang | ge | C, Cor num or am | ber |
| 23 Yourself and spouse. Caution. If someone can claim you | ou as a | | | | | | | |
| dependent, you cannot claim an exemption for yourself | f [| 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 exe | . , , | | | | | | | |
| amount shown in the instructions for line 28 for the year you are | | ļ | | | La constitue de la constitue d | | | |
| amending (see page 11 of instructions) | i | 28 | | | | | | |
| 29 If you are claiming an exemption amount for housing individuals | | | | | | | | ····· |
| displaced by a Midwestern disaster, enter the amount from Form | 1 | | | | | | | |
| line 2 for 2008, or line 6 for 2009 | | 29 | | | | 1 | | |
| 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 the | | eturn. | If more than 4 dep | endents | , see page 11 of in | structions. | | |
| | | | | | | (d) Check b | ox if qu | alifying |
| (a) First name Last name | , 1 | (b) De | pendent's social | , |) Dependent's | child for child | | - " |
| | | sec | curity number | rel | ationship to you | page 11 of | | • |
| | | | | | | | | 1 |
| | | *************************************** | | | | | | |
| | | | | <u> </u> | | | | |
| | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | |
| | | | | | | | | |
| Part II Presidential Election Campaign Fi | und | *************************************** | | | | | | , <u></u> |
| Checking below will not increase your tax or reduce your refur | | | | ************* | | | | |
| Check here if you did not previously want \$3 to go to the fi | | 0. | | | | | | |
| Check here if this is a joint return and your spouse did not | | | o ao to the fund. b | ut now o | ioes. | | | |
| Part III Explanation of changes. In the space | | | | | | | | |
| ► Attach any supporting documents and ne | | | | | | | | |
| TAXPAYER IS AMENDING HER RET | | | | CAL | EXPENSES : | AND | | |
| CONTRIBUTIONS NOT TAKEN ON T | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Sign Here | | | | | | | | |
| Remember to keep a copy of this form for your records. | | | | | | | | |
| | | | • | • | | | | |
| Under penalties of perjury, I declare that I have filed an origina schedules and statements, and to the best of my knowledge a other than taxpayer) is based on all information about which the | nd belief, this a | ımend | ed return is true, o | | | | er | |
| | |) | • | ٠ | | | | 4 |
| Your signature | Date | _ s | pouse's signature. If a | ioint retun | n.both must sign. | | Date | |

| • | | • | |
|--|------|--|---------------------------|
| Your signature Paid Preparer Use Only | Date | Spouse's signature. If a joint return, both must sign. | Date |
| RICHARD K RIKKERS CPA | 07/ | 06/11 KROESE & KROESE P.C. | |
| Preparer's signature | Date | Firm's name (or yours if self-emptoyed) 540 NORTH MAIN AVENUE | |
| RICHARD K RIKKERS CPA | | SIOUX CENTER IA | 51250-1824 |
| Print/type preparer's name P00144154 | Cr | Firm's address and ZIP code heck if self-employed _ 712 - 722 - 3375 | 42-1277139 |
| PTIN | | Phone number | ₽ 5197 |
| For forms and publications, visit IRS.gov. | | | Form 1040X (Rev. 12-2010) |

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

OMB No. 1545-0074

2010

Department of the Treasury Internal Revenue Service (9) Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Attachment O'

| Internal Revenue Serv | | (99)] | | | Sequence No. | <u> </u> |
|-----------------------------------|----|--|---|---|---|----------|
| Name(s) shown on Fo | | | | l . | cial security number · 3 0 – 4 6 8 5 | |
| Medical | | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| and | 1 | Medical and dental expenses (see instructions) | 30 | ,534 | | |
| Dental | 2 | | | 7 3 3 4 | | |
| Expenses | 3 | Markinh, line 2 by 7 59/ (075) | 1 3 6 | ,801 | | |
| | 4 | | | , | 4 23, | 733 |
| Taxes You | 5 | State and local (check only one box): | | | | |
| Paid | | a X Income taxes, or | 5 1 | ,355 | | |
| | | b General sales taxes | | | | |
| | 6 | Real estate taxes (see instructions) | 6 1 | ,298 | | |
| | 7 | New motor vehicle taxes from line 11 of the worksheet on | | 8 | | |
| | | 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 | | m |
| I-4 | | Add lines 5 through 8 | T. 40 T. C. | <u> </u> | 9 2, | 798 |
| Interest You Paid | | Home mortgage interest and points reported to you on Form 1098 | 10 | | | |
| Tou Falu | 11 | Home mortgage interest not reported to you on Form 1098. If paid to the | | | | |
| 91 4 | | person from whom you bought the home, see instructions and show that person's name, identifying no., and address | | | | |
| Note. Your mortgage | | *************************************** | | | | |
| interest | | · | | | | |
| deduction may be limited (see | | | 11 | | | |
| instructions). | 12 | Points not reported to you on Form 1098. See instructions for | | ——III | | |
| | 12 | 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 | 16 | Gifts by cash or check. If you made any gift of \$250 or more, | | | | |
| Charity | | see instructions | 16 4 | ,835 | | |
| If you made a | 17 | Other than by cash or check. If any gift of \$250 or more, see | 4.50 | | | |
| gift and got a benefit for it, | 40 | instructions. You must attach Form 8283 if over \$500 | 17 | | | |
| see instructions. | | Carryover from prior year Add lines 16 through 18 | | | 19 4. | 835 |
| Casualty and | ., | Tidd Mico To this orgin To This Tidd Mico To This Tid | | ···· | <u> </u> | 000 |
| Theft Losses | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | 20 | |
| Job Expenses | 21 | Unreimbursed employee expenses—job travel, union dues, | | | | |
| and Certain | | job education, etc. Attach Form 2106 or 2106-EZ if required. | | | | |
| Miscellaneous | | (See instructions.) | 21 | | | |
| Deductions | 22 | Tay preparation fees | 22 | | | |
| | 23 | Tax preparation fees Other expenses—investment, safe deposit box, etc. List type | | | | |
| • | | and amount | | | | |
| | | | 23 | | | |
| | 24 | Add lines 21 through 23 | 24 | | | |
| | 25 | Add lines 21 through 23 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 | 28 | Other—from list in instructions. List type and amount ▶ | | | | |
| Miscellaneous Deductions | | | , | | 28 | |
| Total | 29 | Add the amounts in the far right column for lines 4 through 28. Also, ent | er this amount | | | |
| Itemized | | on Form 1040, line 40 | | : | 29 31, | 366 |
| Deductions | 30 | If you elect to itemize deductions even though they are less than your s | tandard | | | |
| | | deduction, check here | > | | P5199 | |

| 000065 | | 01/01/ | 10 | 10/21 | /10 IA 10 | VON | | | | | |
|---------------------|---------------------------------------|--|--|---|---|-------------|--------------------|---------------|---|---------------------|------------------------------|
| | ar beginning _ | 01/01/ | 10 and ending | | | | | | | | |
| STEP 1 | | | | | I Income Tax Re | | | | | | |
| A. Your last r | | | Your first name/middle | e mitial | Social Security Numbe | r | | | | | |
| BRUNS B. Spouse's t | | | NELVA E | talah - ta wasa t | 481-30-4685 | | | | | | |
| C. Spouse's (| ast name | | Spouse's first name/m | sodie initial | Social Security Number | r | | | | | |
| Current Molling | addrone (e | | O Bardi | | Danislanaa 40/24 -6 | | | | T | | -1 |
| - | address (numbe PINEROCK | | O Box): | | Residence on 12/31 of year being amended | 1 | X Check this is | oox if you or | your | FOFUS | alendar Year |
| · | ost office, state, Z | | | | County No: 00 | 1 | spouse were 65 | | | 3 | 010 |
| HOUSTO: | | | X 77079-5914 | | Sch. Dist. No: 000 | 0 | of the tax year. | | Ĭ | ' | ~ <u>~</u> ~ |
| | ling Status: | | | | | L | | | | | |
| | | | | lowa return fo | or the year being amende | d2 | YES X | NO 🛦 | | Amer | son for nament: |
| ———— <u>—</u> | ried filing a joint re | | The state of the s | | , 110) 001 - 01119 011101110 | <u> </u> | 1 1 120 1231 | | | Net O | perating Loss |
| | | ······································ | ined return. Spouse use | column B. | | | | | | Feder | al Audit |
| 4 Marii | ed filing separate reto se's name: | | | ······································ | SSN: | | Inc.; S | | | Protec | tive Claim |
| | | | son, If qualifying person | is not claimed | as a dependent on this re | eturn, ente | | | ere. | X Other | |
| | lifying widow(er) v | | | | SSN: | | · | | | Provid explana | le detailed tion on back. |
| CTEDA | YOU | Personal Cr | edit: Enter 1 or Enter | 2 if filing joir | nt or head of househo | ld | <u> </u> | X \$ | 4(| | 40 |
| STEP 3 | (and spouse IF | | | | or each person who is bi | | | | 2 | 0 = \$ | 20 |
| Corrected | filing jointly) | | | | | | | | 4 | 0 = \$ | |
| Exemptions | | Enter first na | mes of dependents h | ere: | | | | | TOTA | \L.\$ | 60 |
| | SPOUSE | | | | , | | | | 4(|) = \$ | |
| | (IF filing | Enter 1 if 65 | or older and/or 1 if b | lind | | | . 🛦 | X \$ _ | 2 | 0 = \$ | |
| | status 3) | Dependents | : Enter 1 for each de | pendent | .,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | . , | . 🛦 | X \$ _ | 4 | 0 = \$ | |
| | | | mes of dependents h | | ···· | | | | TOTA | \L \$ | |
| STEP 4 | | | | | | | B. Spouse/ | Status 3 | Α | . You or | |
| Corrected | Gross Inc | | | | | | | | | | <u>67,933</u> |
| Taxable Income | Adjustme | nts to Income | | | | 2. | | | | | |
| | Net Incon | ne. Subtract lir | e 2 from line 1. | | | 3. | | | | | 60,775 |
| | 4. Addition f | or Federal Tax | (es | | | 4. | | | | | 577 |
| | 5. Total. Add | d lines 3 and 4 | · | | | 5. | | | | | 61,352 |
| | 6. Deduction | n for Federal T | axes | • • • • • • • • • • • • • | | 6. | | | | | 11,500 |
| | 7. Balance. | Subtract line 6 | from line 5. | , | | | | | | ~ <u>.</u> | 49,852 |
| | 8. Deduction | n: Itemized / Si | andard | | | 8. | | | | | 28,853 |
| eten e | 9. Taxable II | ncome, Subtra | ict line 8 from line 7. | | | 40 | | | | | 20,999 |
| STEP 5 | 10. Tax of All | ernative rax | Toy | , | , | 10. | | | | | 90 <u>3</u> |
| Figure Your Tax | 11. IOWa Lum | n outhining 10 aanii bba | and 11 | | | II. | | | | | |
| and | 12. Total of Even | . Add iiiies 10 | officer Tay Credit for you | rn 2006 and priori | , & Tuition & Textbook Credit | | | | | | |
| Credits | | • | | | nter zero. | 14 | | | <u> </u> | | |
| | 15 Credit for | Nonresident o | r Part-Year Resident | Attach IA 1 | 26. | 15. | | | | | |
| | 16. Balance. | Subtract line 1 | 5 from line 14. If less | than zero. e | nter zero. | | | | <u> </u> | | |
| | 17. Other low | a Credits. Atta | ich IA 148 Tax Credit | s Schedule. | | | | | <u> </u> | | |
| | 18. Balance. | Subtract line 1 | 7 from line 16. If less | than zero, e | nter zero. | 18. | | | <u> </u> | | 318 |
| | 19. School Di | strict Surtax/E | mergency Medical Se | ervices Surta | ×, | 19. | | | | | |
| | 20. Contributi | ons from Origi | nal Return | | , | 20. | | | | | |
| | 21. Total Tax. | . Add lines 18, | 19, and 20. | . | | | | | | | |
| STEP 6 | 22. Total. Add | f columns A & | B, line 21, and enter | here. | | | | 22 | | | 318 |
| Refund | 23. Total Cred | dits B & A from | Step 9 of the IA 104 | See instru | ctions. | | | 23 | | | |
| or Amount | 24. Tax amou | ınt previously ı | paid | | | | | 24 | | | 0 |
| You Owe | 25. Total cred | its and payme | nts. Add lines 23 and | 1 24. | | | | 25 | | | 1,320 |
| | 26. Overpaym | nent shown on | previous filing | · · · <i>· · · · · · · · · · · · · · · · </i> | | | | 26 | | - <u></u> | <u>413</u> |
| | Subtract li | ine 26 from lin | e 25. Enter here. | | | | | 27 | | | 907 |
| | 28. If line 27 is | s more than lir | ne 22, subtract line 22 | 2 from line 27 | . This is the REFUND | amount | REF | UND 28 | · 🛦 | | <u>589</u> |
| | | | | | This is the AMOUNT | | | | | | |
| | 30. Penalty and See instruct | | | | 🛦 + 30b. Interest | | | | | | |
| I (Ma) the unde | 31. TOTAL AMOU | JNT NOW DUE, Add | f lines 29 and 30 and enter his | ere, Make check p examined this | payable to Treasurer, State of | lowa | a hoot of my (our) | PAY 31 | nd belief | f it is a true | |
| and complete re | turn. Declaration | of preparer (oth | er than taxpayer) is base | d on all inform | return and attachments, atton of which preparer h | as any kn | owledge. | owiedge 8 | TIG DERE | , 16 13 a 11 UE, | correct, |
| Your Signature: | | | · · · · · · · · · · · · · · · · · · · | Address | <u>, KROESE & F</u> | CROES | E P.C. | | | | |
| Date: | | | | | 540 NORTH | ····· | AVENUE | | | 5201 | |
| opouse's Signal | lure: | | | | SIOUX CEN | | 710 70 | | | -1824 | |
| CS Daytime Te | lephone Number: | | RICHARD K RIK | KERS CPA | | <u> </u> | 712-72 Phone: | -∠ =BRU | D D D D D D D D D | ± 003532 | (07/16/10) X |

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 er | ıd | | | |
| of the year for which this return | | | | |
| came due and wish to change you | ır | | | |
| credit carryforward (estimated tax) |), | | | |
| please fill in these line items. | | | | |
| Calculated Overpayment: | | , | 1) | |
| Elected Carryforward Amount for | | (A) | 0 | |
| | Spouse | (B) | | |
| Total Carryforward | | | 2) | |
| Subtract line 2 from line 1 and ente | er on line : | | = | |

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!

- Payment transfer from your bank account: Go to www.state.ia.us/tax/ and make a direct debit/electronic payment through eFile & Pay.
- 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.
- 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

2010 IA 1040 Schedule A

lowa Itemized Deductions

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

| Name(s) as show NELVA E | | n page 1 of the IA 1040 | | 1 | Security -30-4 | Number 4685 |
|----------------------------|------------|---|-----------|---------------------------------------|-------------------|----------------|
| | | eral bonus depreciation, please see the 2010 Expanded Instructions on our We | b site. | | | |
| Medical and | 1 | Do not include health insurance premiums deducted on IA 1040, line | 18. | | | |
| Dental | 1. | Medical and dental expenses | 1. | 29,376 | | |
| Expenses | 2. | Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus | | | | |
| | | ******* | | 6,801 | _ | |
| | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | | · | 3. | <u>22,575</u> |
| Taxes | 4. | State and Local (Check only one box): | | | | |
| You Paid | | a X Other state and local income taxes. Do not include lowa 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. | | | 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 | 9a | Home mortgage interest and points reported on federal form 1098 9 | | | | |
| You | 9ь | Home mortgage interest not reported on federal form 1098 | | | | |
| Paid | 10. | Points not reported on federal form 1098 1 | | | | |
| | 11. | Qualified mortgage insurance premiums | | | | |
| | 12. | Investment interest. Attach federal form 4952 if required. 1 | | | | |
| | 13. | Add lines 9a-12. Enter total here. | | | 13. | |
| Gifts | 14. | Contributions by cash or check | | | | |
| to | 15. | Other than by cash or check. You must attach federal form 8283 if more than \$500. | | | | |
| Charity | 16. | Carryover from prior year as adjusted for disallowance of bonus depreciation | | | | |
| Ollarity | 17. | Add lines 14 through 16. Enter total here. | | | 17 | 4,835 |
| Cocyelly (Theft Loss | 18. | | | | | |
| Job Expenses | | Casualty or theft loss(es). Attach federal form 4684. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. | 0 | | 10. | |
| , | 19. 20. | Tax preparation fees 2 | | | | |
| and Misc. | 21. | Other expenses. List type and | U | | | |
| | [4" | • | | | | |
| Deductions | | amount. 2 | | | | |
| | 22. | Add the amounts on lines 19, 20, and 21. Enter the total here | 2. | | | |
| | 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. 2 | 3 | | | |
| | 24. | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero | | | 24. | 0 |
| Other Biles | 25. | Other miscellaneous deductions not subject to 2% AGI Limit, List type | | | | |
| Other Misc. Deductions | 25. | · · · · · · · · · · · · · · · · · · · | | | 25 | |
| | | and amount. | <u> </u> | ····· | 25. | |
| Total | 26. | Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here | | L | 26. | 28,853 |
| Itemized | | | | | | |
| Deductions | | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, lin | e 39 of t | he IA 1040. | | |
| Proration | | Complete lines 27 through 31 ONLY if you are using filing status 3 or | 4. | SPOUSE | | YOU |
| of | | | | !7a. | | |
| Deductions | 28. | Total lowa net income, add columns 27a and 27b. Enter the total here | | | 28. | |
| Between | 29. | Divide the amount on line 27a by the amount on line 28. Enter the percentage | | | | |
| Spouses | 30. | Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line | | | | |
| | 31. | Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If | | • | | |
| | ` ' | filing status 4, enter this amount on line 39, column A of your spouse's return. | - | = | 31 | |
| | 1 | ming vicitio 4, critics and announced mine od, column A or your spouse's return. | , | (SECOSE) | V 1. | |

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

| I 104 | 0 | U.S. Individual Income | | 2010 | D (99) | IRS Use Only- | Do not wri | ite or s | taple in this spa | ace. | |
|-----------------------------------|----------|---|---|---|--|---|---------------------------|---|---|--------------|----------------|
| | Р | For the year Jan. 1-Dec. 31, 2010, or | other tax year beginning | , | 2010, ending | , 20 | | ON | /IB No. 1545-00 | 74 | |
| Name, | R | Your first name and initial | Last name | · | | | Your s | ocial | security numb | oer | |
| Address, | N | NELVA E | BRUNSTING | j | | | | | 0 - 4685 | | |
| and SSN | Т | If a joint return, spouse's first name and initial | Last name | | | | Calconisci Geplyty number | | | r | |
| See separate | L L | | | | ······································ | · · · · · · · · · · · · · · · · · · · | | | | | |
| instructions. | E | Home address (number and street). If y | | instructions. | | Apt. no. | . | | sure the SSN on line 6c are | | |
| | A R | 13630 PINEROCK I | | | | | | and | Off file Oc are | · conec | ∠ |
| | L | City, town or post office, state, and ZIP | - | | | | | | a box below | | |
| Presidential | LŸ | HOUSTON | | 7079-59 | | | char | - | our tax or refu | | |
| Election Campai | | Check here if you, or your spouse i | filling jointly, want \$3 | I La | | (with qualifying p | erson) (S | | | Spous | e |
| Fillion of Advan | 1 2 | | | " [] the | qualifying perso | n is a child but no | ot your de | pende | nt, enter this | | |
| Filing Status | | Married filing jointly (even if only one h | ŕ | | d's name here. | *************************************** | | | | ···· | |
| Check only one | 3 [| Married filing separately. Enter spouse | 's SSN above | 5 Qu | alifying widow(e |) with dependent | child | | | | |
| box. | | and full name here. ▶ | | | | | | | Boxes che | | |
| - | 6a | Yourself. If someone can claim | | | | | | | on 6a and 6 | 6b _ | 1 |
| Exemptions | <u>b</u> | Spouse | | i | | | | (4) ~ | No. of child on 6c who: | | |
| | ¢ | Dependents: | | (2) Depe | ndent's | (3) Depende | ent's | s qual child • lived with you | | | |
| | | | | social securi | ty number | relationship | to you | for child tax cr. (| coo • GIG BOT! | ive with | |
| IF and an Albany for the | | (1) First name Last na | ame | | | | | page 1 | or separation | on | |
| If more than four dependents, see | | | | | | | | - | (see instru | ctions) _ | |
| instructions and | | | | | | | | - | Dependent | | |
| check here ▶ | | | | | | | | - | not entered | above _ | |
| | | 7 | | <u> </u> | | | | <u> </u> | Add numb | | 7 |
| | d | Total number of exemptions claime | | | | | | | ., lines above | | |
| Income | 7 | Wages, salaries, tips, etc. Attach Form(s | b) W-2 | | | | · · · · · · | 7 8a | | 15,8 | 027 |
| | 8a | Taxable interest. Attach Schedule | Bir required | | | | | oa | | <u> 10,0</u> | <u> </u> |
| Attach Form(s) W-2 here. Also | b | Tax-exempt interest. Do not include | ie on line 8a | | | | <u>643</u> | ~ | | 01 / | COE |
| attach Forms | 9a | Ordinary dividends. Attach Schedul | e B it rednited | | T 65 T | 17, | | 9a | | 21,6 | 363 |
| W-2G and | b | Qualified dividends | | | 90 | | | 40 | | | |
| 1099-R if tax | 10 | Taxable refunds, credits, or offsets | | | | | - 1 | 10 11 | *************************************** | | |
| was withheld. | 11 | Alimony received | Pohodulo C or C E7 | | | | | 12 | | | |
| If you did not | 12 13 | Business income or (loss). Attach Schedule C or C-EZ Capital gain or (loss). Attach Schedule D if required. If not required, check here Other gains or (losses). Attach Form 4797 | | | | | iti h | 13 | ······ | -3,0 | 200 |
| get a W-2, see page 20. | 14 | | | | | | | 14 | | | <u> </u> |
| see page 20. | 15a | " · · · · · · · · · · · · · · · · · · · | | 3 218 | Toyoblo on | ount | | 5b | | ٦ / | 218 |
| | 16a | Pensions and annuities 1 | i Sa | J, Z, 1.0 | Tavable an | ount | | 6b | | 10, | |
| Enclose, but do | 17 | Pental real estate royalties partne | rehine S cornoration | e tructe etc i | raxabic air ∆ttach Schadi | nodrik | | 17 | | 23,0 | |
| not attach, any | 18 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | | | | 18 | | <u></u> - | <u> </u> |
| payment. Also, | 19 | Farm income or (loss), Attach Schedule F | | | | | | 19 | | ····· | |
| please use Form 1040-V. | 20a | Unemployment compensation Social security benefits 22,518 b Taxable amount | | | | ···· 3 | 20b | | <u>1</u> 9,1 | 140 | |
| 1011111040-1. | 21 | Other income. List type and amount | | | | ···· | 21 | *************************************** | <u> </u> | | |
| | 22 | Combine the amounts in the far rigit | nt column for lines 7 t | hrough 21. Th | nis is your tota | l income | | 22 | | 90,6 | 581 |
| | 23 | Educator expenses | | | 23 | | | | | | |
| Adjusted | 24 | Certain business expenses of reser | vists, performing artis | sts. and | ==== | *************************************** | | | | | |
| Gross | | fee-basis government officials. Atta | | | 24 | | | | | | |
| Income | 25 | Health savings account deduction. | | | 25 | | | | | | |
| IIICOIIIC | 26 | Moving expenses. Attach Form 390 | | , , | 26 | | | | | | |
| | 27 | One-half of self-employment tax. Al | tach Schedule SE | | 27 | | | | | | |
| | 28 | Self-employed SEP, SIMPLE, and of | qualified plans | . , , , , , , , , , , , , , , , , , , , | 28 | | | | | | |
| | 29 | Self-employed health insurance de | | | 29 | | | | | | |
| | 30 | Penalty on early withdrawal of savin | | | 30 | | | | | | |
| | 31a | Alimony paid b Recipient's SSN | | | 31a | | | | | | |
| | 32 | 1DA daduation | | | 32 | | | | | | |
| | 33 | Observations for any find a series of the observations | | | 33 | | | | | | |
| | 34 | Tuition and fees. Attach Form 8917 | | | 34 | | | | | | |
| | 35 | Domestic production activities dedu | , | | 35 | | | | | | |
| | 36 | Add lines 23 through 31a and 32 through | | | | | 7 | 36 | P5207 | | |
| | 37 | Subtract line 36 from line 22. This is | ,,.,,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | , , , , | 37 | | 90.6 | 581 |

| Form 1040 (201 |) NEL | VA E BRUNSTING 4 | 81-30-4685 Page 2 |
|-------------------------------|-----------------|--|--------------------------|
| Tax and | 38 | Amount from line 37 (adjusted gross income) 38 | 90,681 |
| Credits | 39a | Check X You were born before January 2, 1946, Blind. Total boxes | |
| | | if: Spouse was born before January 2, 1946, Blind. ∫ checked ▶ 39a 1 | |
| | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here | |
| | 40 | Itemized deductions (from Schedule A) or your standard deduction (see instructions) 40 | 7,100 |
| | 41 | Subtract line 40 from line 38 | t Copy 83,581 |
| | 42 | Exemptions. Multiply \$3,650 by the number on line 6d 42 | |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 79,931 |
| | 44 | Tax (see instr.). Check if any tax is from: a Form(s) 8814 b Form 4972 | |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 45 | |
| | 46 | Add lines 44 and 45 Add lines 44 and 45 | 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 | |
| | 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- | 14,455 |
| 041 | 56 | Self-employment tax. Attach Schedule SE 56 | |
| Other | 57 | Unreported social security and Medicare tax from Form: a 4137 b 8919 57 | |
| Taxes | 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 | <u>.</u> |
| | 60 | Add lines 55 through 59. This is your total tax | 14,455 |
| | 61 | Federal income tax withheld from Forms W-2 and 1099 61 | |
| Payments | 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 | 64a | Earned income credit (EIC) 64a | |
| qualifying child, attach | b | Nontaxable combat pay election 64b | |
| Schedule EIC. | 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 | |
| | 69 | Excess social security and tier 1 RRTA tax withheld 69 | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 | |
| | 71 | Credits from Form: a 2439 b 8839 c 8801 d 8885 71 | 4 |
| | 72 | Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments | 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 | <u> </u> |
| Direct deposit? See | ≯ b | Routing number | |
| nstructions. | ≯ d | Account numberAmount of line 73 you want applied to your 2011 estimated tax ▶ | |
| Amount | 75 76 | Amount of line 73 you want applied to your 2011 estimated tax ► 75 Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions ► 76 | 3,095 |
| You Owe | . 77 | Estimated tax penalty (see instructions) 77 | 3,093 |
| | Dovou | want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Complete belo | w. No |
| Third Part | y . | Personal identification number (PIN) | 34948 |
| Designee | Designe name | ~ · · · · · · · · · · · · · · · · · · · | 12-722-3375 |
| Sign | | enalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any l | |
| Here | Your sign | | Daytime phone number |
| Joint return? See page 12. | , | RETIRED | |
| Кеерасору 🖊 | Spouse's | signature, If a joint return, both must sign. Date Spouse's occupation | |
| or your ecords. | | | |
| | rint/Type r | preparer's name Preparer's signature Date Ch | eck if PTIN |
| Paid <u>I</u> | RICHARD | K RIKKERS CPA RICHARD K RIKKERS CPA 04/14/11 se | f-employed P00144154 |
| Preparer _ | irm's name | ► KROESE & KROESE P.C. Firm's | EIN▶ 42-1277139 |
| Use Only | irm's addres | · · | |
| | | SIOUX CENTER IA 51250-1824 71: | 2-722-3375 |
| | | | P5209n 1040 (2010) |

Form 8879

IRS e-file Signature Authorization

OMB No. 1545-0074

2040

Department of the Treasury Internal Revenue Service Do not send to the IRS. This is not a tax return.

► Keep this form for your records. See instructions.

2010

| | *************************************** | | ~~~ ~ | | | |
|---|---|---|------------------------------------|--|--|--|
| Declaration Control Number (DCN) 00420512020261 | Cli | ent | Сору | | | |
| Taxpayer's name NELVA E BRUNSTING | Socia | secur | ity number -4685 | | | |
| Spouse's name | | | cial security number | | | |
| Part I Tax Return Information — Tax Year Ending December 31, 2010 (Whole D | ollars 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 I | | | | | | |
| in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection or 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 Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation for 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 that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorize and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the packnowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable Withdrawal Consent. **Taxpayer's PIN: check one box only** I authorize KROESE & KROESE P.C. ERO firm name as my signature on my tax year 2010 electronically filed income tax return. Check this box | of the transmissi I its designated I I its designated I I its offware for unt. I further und it System (EFTP orization is to rer e U.S. Treasury s involved in the bayment. I furthe to, my Electronic I I erate my PIN E d | on, (b) Financia paymer erstand S). In o nain in : Financi proces r Funds | al nt rder full al | | | |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete | | | 1 | | | |
| | | | | | | |
| Spouse's PIN: check one box only | | | | | | |
| I authorize | d ox only if you a | o not e | ve numbers, but enter all zeros | | | |
| Spouse's signature ▶ Date | > | | | | | |
| Practitioner PIN Method Returns Only—continue | below | | | | | |
| Part II Certification and Authentication — Practitioner PIN Method Only | | | | | | |
| ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 420512 do not enter | | | | | | |
| 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 | | | | | | |

ERO Must Retain This Form — See Instructions

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

P5211

SCHEDULE B

(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040A or 1040.

► See instructions on back.

Attachment Sequence No. 08

| Name(s) shown o | | | | | 0-4685 |
|-------------------------------------|--------------|--|------|--|--|
| | ************ | BRUNSTING | 114 | | U-4005 |
| Part I | 1 | | III | III CC | Olynount |
| Interest | | buyer used the property as a personal residence, see instructions on back and list | | | |
| mecicat | | this interest first. Also, show that buyer's social security number and address ▶ | | | |
| | | EDWARD JONES | | | 692 |
| | | EDWARD JONES | | | 827 |
| (See instructions | | BANK OF AMERICA | | | 4,596 |
| on back and the | | BANK OF AMERICA | '' | | 9,722 |
| instructions for | - | | `` | | |
| Form 1040A, or | | | ` | 1 | |
| Form 1040, line 8a.) | | | '' | | |
| ilie oa.j | | | ٠٠ | | |
| Note. If you | | | ·· | | |
| received a Form | | | · · | | |
| 1099-INT, Form | | | | | |
| 1099-OID, or | | | | | |
| substitute statement from | | ······································ |] | | |
| a brokerage firm, | | *************************************** | | | |
| list the firm's | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | L | | |
| name as the | 2 | Add the amounts on line 1 | L | 2 | <u> 15,837</u> |
| payer and enter | 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989. | . [| | |
| the total interest shown on that | | Attach Form 8815 | | 3 | |
| form. | 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form | ∵ | | |
| | | 1040, line 8a | | 4 | 15,837 |
| • | Note | If line 4 is over \$1,500, you must complete Part III. | - | | Amount |
| Part II | 5 | Liet name of naver | | | |
| aitii | • | CHEVRON CORPORATION | ٠٠ [| | 4,002 |
| | | EDWADD TONES | | | 1,340 |
| Ordinary | | | | | |
| _ | | METLIFE | | - | 70 |
| Dividend | \$ | EXXON MOBILE | | | 6,830 |
| | | EDWARD JONES | | | 14 |
| (See instructions | | EDWARD JONES | | | 2 , 179 |
| on back and the | | DEERE & COMPANY | | | 11 |
| instructions for Form 1040A, or | | ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 | | _ | 7,239 |
| Form 1040A, Or | | | ' · | 5 | |
| line 9a.) | | | ' | | |
| , | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | . | | |
| Note. If you | | | · · | | |
| received a Form | | | - | | |
| 1099-DIV or substitute | | | ٠ | | |
| statement from | | ,, | | | |
| a brokerage firm, | | , | | | ······································ |
| list the firm's | | | | | |
| name as the | | | | | |
| payer and enter the ordinary | | | _ | | |
| dividends shown | 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form | | | |
| on that form. | | 1040, line 9a | | 6 | <u>21,685</u> |
| | Note. | If line 6 is over \$1,500, you must complete Part III. | | | |
| Part III | You r | nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a | | | |
| | oreig | n account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | | | Yes No |
| Foreign ⁻ | | At any time during 2010, did you have an interest in or a signature or other authority over a financial | | | |
| Accounts | | account in a foreign country, such as a bank account, securities account, or other financial account? | | | |
| | | See instructions on back for executions and filing requirements for Form TD E 90.22.1 | | | Х |
| and Trust | | | | | 22 |
| (See | _ | If "Yes," enter the name of the foreign country | | | |
| instructions on | 8 | During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a | | | *** |
| back.) | | foreign trust? If "Yes," you may have to file Form 3520. See instructions on back | | ······································ | X |

SCHEDULE D (Form 1040)

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

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Your social security number

| N | ELVA E BRUNSTING | | | | | | -4-6437A |
|---------|---|--------------------------------------|---------------------------------------|-------------|--|--|---|
| P | art I Short-Term Capital | Gains and Los | ses – Ass | ets H | eld One Year or Les | S | |
| 0000000 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date so (Mo., day, y | ld | (d) Sales price (see page D-7 of the instructions) | (e) Cost or other basis (see page D-7 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
| 1 | EATON VANCE TAX M | ANAGED | | | | | |
| | | 10/28/09 | 03/09 | /10 | 773 | 718 | 55 |
| | FRANKLIN FED TAX | FREE INCM | ADV | | | | |
| | | VARIOUS | 03/09/ | /10 | 409 | 409 | |
| | HARTFORD DIVIDEND | | | | | | |
| | | VARIOUS | 03/09/ | /10 | 114 | 105 | 9 |
| | PERKINS MID CAP V | 1 | • | , , | | | |
| | | <u> 10/28/09</u> | 03/09/ | <u>/10 </u> | 92 | 183 | 9 |
| 2 | Enter your short-term totals, if any, f | | | | 4 500 | | 407 |
| | line 2 | | · · · · · · · · · · · · · · · · · · · | _2 | 4,503 | | 487 |
| 3 | Total short-term sales price amou | | | | E 0.01 | | |
| | 2 in column (d) | | L | 3 [| 5, 891 | | |
| | Object Assess and forms Forms COEO and | d at | (lass) from Es | | 04 C704 and 0004 | 4 | |
| 4 | Short-term gain from Form 6252 and | | | | | | |
| 5 | Net short-term gain or (loss) from pa | | | | | 5 | |
| e | Schedule(s) K-1 Short-term capital loss carryover. Er | startha amount if ar | | O of you | | | |
| 6 | · · · · · · · · · · · · · · · · · · · | | • | | | 6 | , |
| | Carryover Worksheet on page D-7 | or the monuchons | | | | | <u> </u> |
| 7 | Net short-term capital gain or (los | e) Combine lines 1 | through 6 in a | olumn (| 1 | 7 | 560 |
| | | | | | | | |
| ****** | art II Long-Term Capital | Gains and Los | ses – Assi | ets ne | and more inian one | ı ear | |
| | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date so (Mo., day, y | | (d) Sales price (see page D-7 of the instructions) | (e) Cost or other basis (see page D-7 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
| 8 | DEERE & CO | | | | | | - |
| | | VARIOUS | 10/13/ | /10 | 11,099 | 8,618 | 2 , 481 |
| | DEERE & CO | | | | | | |
| | | VARIOUS | 12/30/ | /10 | 9,869 | 6,952 | 2,917 |
| | GA POWER CO | | | | | | |
| | | VARIOUS | 11/17 | /10 | 10,055 | 10,055 | |
| | | | | | | | |
| | | <u> </u> | <u> </u> | | | | |
| 9 | Enter your long-term totals, if any, from | om Schedule D-1, | | | | | |
| 40 | line 9 Total long-term sales price amour | | | 9 | | | |
| 10 | • | | l l | 40 | 31,023 | | |
| 44 | 9 in column (d) Gain from Form 4797, Part I; long-te | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | L | 10 | | | |
| 11 | (loss) from Forms 4684, 6781, and 8 | 2004 | | | | 11 | |
| 12 | Net long-term gain or (loss) from par | , | | | usete from | | |
| 12 | | • • | | | | 12 | |
| | Schedule(s) K-1 | | | | | | |
| 13 | 13 Capital gain distributions. See page D-2 of the instructions | | | | | | |
| 14 | Long-term capital loss carryover. En | | | | | 13 | |
| 1-7 | Carryover Worksheet on page D-7 | | | | | 14 | (32,484 |
| 15 | Net long-term capital gain or (loss | • • | | | ரி. Then go to Part III | | 027101 |
| | on the back | • | | | | | -27,086 |

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

Schedule D (Form 1040) 2010

Partilli

| **** | | - California y | | |
|------|---------------------|--|-------------|-------------|
| 16 | Combine | lines 7 and 15 and enter the result | Client | Copy-26,526 |
| | | 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. go to line 17 below. | | |
| | If line line 2 | 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete 2. | | |
| | | 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form NR, line 14. Then go to line 22. | | |
| 17 | Are lines | 15 and 16 both gains? | | |
| | Yes. | Go to line 18. | | |
| | No. 8 | 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 | ▶ 18 | |
| 19 | | amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page instructions | ▶ 19 | |
| | | | | |
| 20 | Are lines | 18 and 19 both zero or blank? | | |
| | Qual | Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the ified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. | | |
| | No. 0 | Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the dule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 | | |
| 21 | belov If line 16 | s a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: | | |
| | - | oss on line 16 or 00), or if married filing separately, (\$1,500) | 21 | 3,000 |
| | Note. Wh | en figuring which amount is smaller, treat both amounts as positive numbers. | | |
| 22 | Do you h | ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? | | |
| | Qual | Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the ified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 the Instructions for Form 1040NR, line 42). | | |
| | | Complete the rest of Form 1040 or Form 1040NR. | | |

Schedule D (Form 1040) 2010

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

Your social security number

Attachment Sequence No. 12A

Name(s) shown on return
NELVA E BRUNSTING

pe(c) shown on return

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (b) Date (d) Sales price (e) Cost or other basis (a) Description of property (c) Date sold (f) Gain or (loss) acquired (see page D-7 of the (see page D-7 of the (Example: 100 sh. XYZ Co.) (Mo., day, yr.) Subtract (e) from (d) (Mo., day, yr.) instructions) instructions) MUTUAL GLOBAL DISCOVERY FD 596 **VARIOUS** 03/09/10 568 28 NEUBERGER&BRM MIDCAP GRW INSTL 10/28/09 03/09/10 212 184 28 NEUBERGER&BRM MIDCAP GRW INSTL 10/28/09 2,253 1,953 03/09/10 300 PIONEER CULLEN VALUE FUND CI 10/28/09 03/09/10 105 98 T ROW PRICE BLUE CHIP FROWTH 1,213 124 10/28/09 03/09/10 1,337 Totals. Add the amounts in column (d). Also, combine the P5219 amounts in column (f). Enter here and on Schedule D, line 2 4,503 487 2

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

Department of the Treasury Internal Revenue Service

Name(s) shown on return

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

▶ See Instructions for Schedule E (Form 1040).

Your social security number Client Copy 481-30-468 NELVA E BRUNSTING 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. List the type and address of each rental real estate property: 2 For each rental real estate property Yes No FARMLAND listed on line 1, did you or your family IOWA use it during the tax year for personal purposes for more than the greater of: A Х • 14 days or В 10% of the total days rented at В fair rental value? (See page E-4) C Income: **Properties Totals** С A В (Add columns A, B, and C.) 3 Rents received 3 3 4 Royalties received . 4 Expenses: 5 Advertising 5 Auto and travel (see page E-5) ... 6 7 Cleaning and maintenance 8 Insurance 9 Legal and other professional fees 10 1,000 11 Management fees 11 12 Mortgage interest paid to banks, 12 12 Other interest 13 14 Supplies 15 16 Taxes Utilities 17 Other (list) 18 **19** Add lines 5 through 18 000 1,000 19 19 20 Depreciation expense or depletion (see page E-5) 20 20 1,000 Total expenses. Add lines 19 and 20 . . . 21 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 -1.00023 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 1,000 23

24 Income. Add positive amounts shown on line 22. Do not include any losses

25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here

must complete line 43 on page 2

000

.000

24

25

P.5928

code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)

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

Federal Statements

Form 1040, Line 8b - Tax-exempt Interest

| Payer | _{Am} Client Copy |
|------------------------------------|---------------------------|
| 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 ividends | | Qualified Dividends |
|--|---|-----|---|
| ELMER H BRUNSTING DECEDENTS TR DTD CHEVRON CORPORATION EDWARD JONES METLIFE EXXON MOBILE EDWARD JONES EDWARD JONES DEERE & COMPANY | \$ 7,239 4,002 1,340 70 6,830 14 2,179 | \$ | 2,857 4,002 1,073 70 6,830 13 2,179 |
| TOTAL | \$ 21,685 | \$_ | 17,035 |

2009 Amounts Available to 2010

2010 Amounts

Carryover to 2011

Form 1040 **Carryover Report** 2010 Taxpayer Identification Number Name NELVA E BRUNSTING 481-30-4685 Available to 2010 2010 Amounts Carryover Item Excess section 179 Minimum tax credit Investment interest Investment interest - AMT Short-term capital loss Short-term capital loss - AMT 32,484 UTILIZED -8,958Long-term capital loss 32,484 -8,958 UTILIZED Long-term capital loss - AMT Residential energy efficient property D.C. first-time homebuyer credit Tax credit bonds Nonrecaptured Section 1231 Losses - Line 8, Form 4797 AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797 2005 Amounts 2005 Amounts 2006 Amounts 2006 Amounts 2007 Amounts 2007 Amounts 2008 Amounts 2008 Amounts

2009 Amounts

2010 Amounts

Carryover to 2011

Available to 2010

2010 IA 1040 lowa Individual Income Tax Long Form

| | n all spaces. | You MUST fill in your Social Security I | | | | | | | | |
|-------------------------------|-------------------------------|---|--|-----------------------|----------------------------------|---|---------------------|-------------------------|---|---|
| Your last name | יוו ד אורי | Your first name/middle init | ial | | | EII in | all inf | ormation below | v | |
| BRUNS Spouse's last na | | NELVA E Spouse's first name/middle | e initial | | | ি Chec | k this bo | ox if you or your sp | ouse we | re |
| 0 | | | | | Your Socia | | | Spouse Social S | | Vumber • |
| | address (numbe PINERO | er and street, apartment, lot, or suite number) or | PO Box | | | L-30-468 | | | | , |
| L 3 0 3 U City, State, ZIP | PINERO | CK LIN | ······································ | | | | | on 12/31/10 | | |
| HOUSTC | M | TX 77079-59 | 11/1 | | | - | / №0. • () | School District N | IO. • | |
| | | rk one box only. | . T. 4 | | <u> </u> | | | | | |
| | <u> </u> | ed as a dependent on another person's lowa return? | YES | X NO A | | endent children fo | or whom | ver these question is o | ns. laimed ir | Step 3 |
| | | t return. (Two-income families may benefit by us | | | How (inclu | many have healt ding Medicaid or hav | h care c vk-i) | overage? | | _• |
| | | y on this combined return. Spouse use column B. | niy sau | 15 0 01 4./ | 3 | - | • | care coverage? | | .• |
| 4 Marr | ied filing separa | | | SSN: | | | | Income: \$ | | |
| UPOC | use's name: d of household | with qualifying person, if qualifying person is not | claimed | | is return, en | iter the person's | | | Number | below. |
| | | (er) with dependent child. Name: | | | , –, , , , , , , , , , , , , , , | | SSN: | | | |
| STEP 3 | ····· | a. Personal Credit: Enter 1. (Enter 2 if filir | na ioint o | r head of household.) | | | | 1 xs 40 | = \$ | 40 |
| | YOU (and spouse if | b. Enter 1 for each person who is 65 or old | | | | | | | | ~ ~ ~ |
| | filing jointly) | c. Dependents: Enter 1 for each dependen | | | | | | | + = \$ | |
| | | d. Enter first names of dependents here: | | | | | | | | 60 |
| | | | | | | | | _ | | |
| | | b. Enter 1 if 65 or older and/or 1 if blind. | | | | | <u> </u> | - | | |
| | SPOUSE | c. Dependents: Enter 1 for each dependen | ni | , , | | | A | X \$ 40 | | |
| | (If filing status 3) | d. Enter first names of dependents here: | | | | | | e. TOTA | | *************************************** |
| | | | | B. Spouse/Status 3 | Α. | You or Joint | B. S | Spouse/Status 3 | | ou or Joint |
| STEP 4 1 | . Wages, sala | rries, tips, etc. | 1. | | | | | ` | | |
| 2 | _ | st income. If more than \$1,500, complete Sch. B. | | | | 7,162 | | | | |
| G1055 | | and income. If more than \$1,500, complete Sch. B. | | | | 21,685 | | | | |
| | . Alimony rece | | | | | | | | | |
| 5 | • | come/(loss) from federal Schedule C or C-EZ | | | | | | | | |
| 6 | | iss) from federal Sch. D if required for federal purposes | | | | -3,000 | | | | |
| 7 | | (losses) from federal form 4797 | | | | ······ | | | | |
| 8 | | distributions | | | | 3,218 | | | | |
| 9 | Taxable nen | nings and approising | | | | 10,788 | | | | |
| 10 | | ties, partnerships, estates, etc. | | | | 23,013 | | | | |
| | | e/(loss) from federal Schedule F | | | | | | | | |
| | | ent compensation. See instructions. | | | | | | | | |
| | | ial Security benefits | | | | 5,067 | | | | |
| | | gambling income, bonus depreciation/sec. 179 adjustment | | | | | | | | |
| | | COME. ADD lines 1-14. | | | | | | | | 67,933 |
| STEP 5 16 | Payments to | an IRA, Keogh, or SEP | | | | | | | | <u> </u> |
| | One-half of s | self-employment tax | | | | | | | | |
| 71,10,000 | | 1. 3 at | | | | 1,158 | | | | |
| | | ance deduction arly withdrawal of savings | 19. | | | | | | | |
| | | i | | | | | | | | |
| | Pension/retir | rement income exclusion | 21 | | | 6,000 | | | | |
| 22 | | ense deduction from federal form 3903 | | | | | | | | |
| 23 | | gain deduction. | 23 | | | | | | | |
| 24 | . Other adjusti | | | | | | | | | |
| Si | • | ments. ADD lines 16-24. | | | | 25. | | | | 7,158 |
| 26 | | ME. SUBTRACT line 25 from line 15. | | | | 26. | | | *************************************** | 60,775 |
| El | | me tax refund / overpayment received in 2010 | 27 | | <u> </u> | | | | | <u> </u> |
| Ħ | | ment/household employment taxes | | | | | | | | |
| | | federal taxes. ADD lines 27 and 28. | | | | | | | | 577 |
| ≱ Addition 30 | . Total ADD | 00 00 | | | | | | | | 61,352 |
| <u> </u> | . Federal tax v | | | | | | | | | |
| =: Deuuc- | | nated tax payments made in 2010 | 32 | | | 11.500 | | | | |
| 1 | | deral tax paid in 2010 for 2009 and prior years | | | | | | P5: | 229 | |
| i | | or federal taxes. ADD lines 31, 32, and 33. | | | | | | . • | | 11,500 |
| 11 25 | BALANCE | SUBTRACT line 34 from line 30, Enter here and | on line | 36 side 2. | | 35. | | BRUNSTING0 | 03560 | |
| CS 35. | , DAMINITUE: | COLUMN OF HOME HIS OV. EMEN NOTE AND | - W. I HI 10 | | ,, | 50, _ | | | | 23/10) L10 |
| | | | | | | | | +1‴Q | - · - (O ·) | |

| NELVA | 17. | BRUNSTING |
|-----------------|-----|-------------|
| TAT:::TA T. Z.Z | 1. | DITONDITING |

| 2010 IA | \ 10 |)40, page 2 | В. | 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 |
| | | 37. Total itemized deductions from federal Schedule A | | | | | | |
| Taxable | | 38. Iowa income tax if included in line 5 of federal Schedule A 38. | , | | | Complete | lines 37-40 |) |
| Income | | BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A. 39. | , | , | 5,738 | 8 ONLY if yo | | |
| | | 40. Other deductions 40. | | | *************************************** | _Client(| Zopv | , |
| | 41. | Deduction. Check one box. X Itemized, Add lines 39 and 40 |). | Standard | 41. | | [-]/ | 5,738 |
| | | TAXABLE INCOME. SUBTRACT line 41 from line 36. | | | | <u> </u> | | 44.114 |
| STEP 8 | | | | | 2,46 | | | |
| | | iowa lump-sum tax. 25% of federal tax from form 4972 44. | | | | | | |
| Tax, | | lowa minimum tax. Attach IA 6251. 45. | | | | ······· | | |
| Credits | | Total tax. ADD lines 43, 44, and 45. | | | | - | | 2,466 |
| and | 47 | Total exemption credit amount(s) from Step 3, side 1 47. | | | 60 | | | 2/100 |
| Checkoff Contribu- | | Tuition and textbook credit for dependents K-12 48. | | | | <u>~</u> | | |
| tions | | | | | | | | 60 |
| | 47. En | Total credits. ADD lines 47 and 48. | | , | | | <u></u> | 2,406 |
| | | BALANCE. SUBTRACT line 49 from line 46. If less than zero, ente | | | | | <u> </u> | 1,499 |
| | | Credit for nonresident or part-year resident. Attach IA 126 and fed | | | | | | |
| | | BALANCE, SUBTRACT line 51 from 50. If less than or equal to ze | | | | | - | 907 |
| | | Other nonrefundable lowa credits. Attach IA 148 Tax Credits Sche | | | | , | | |
| | 54. | BALANCE. SUBTRACT line 53 from line 52. | <i></i> . | , , | | • | | 907 |
| | | School district surtax/EMS surtax. Take percentage from table; mu | | | | | <u>U</u> | 0 |
| | 56. | Total Tax. ADD lines 54 and 55. | | · · · · · · · · · · · · · · · · · · · | 56. | | | 907 |
| | 57. | Total tax before contributions. ADD columns A & B on line 56 and Contributions. Contributions will reduce your refund or add to the a | enter | here. | must be in whole dellare | 57 | | 907 |
| | 20. | | | | Child Abuse Prev | | | |
| | | 8a: 🛕 58b: 🛕 6 | | | | total. 58 | · | |
| | <u>59.</u> | TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. | لسفساستكست | | ~~~~ | | | 907 |
| | 60. | lowa income tax withheld 60. | ٠ | | A | · | | |
| STEP 9 | 61. | Estimated and voucher payments made for tax year 2010 61. | | | <u>1,320</u> | <u>0</u> | | |
| | 62. | Out-of-state tax credit. Attach IA 130. 62. | | | A | | | |
| Credits | 63. | | | | <u> </u> | | | |
| | | Check One: Child and dependent care credit OR | | | | | | |
| | | Early childhood development credit 64. | | | A | | | |
| | 65. | | | | A | | | |
| | | | | | | • | | |
| | | | | | | | | |
| | | TOTAL CREDITS. ADD columns A and B on line 67 and enter he | | | | | | 1,320 |
| STEP 10 | | If line 68 is more than line 59, SUBTRACT line 59 from line 68. Th | | | | | . 🛦 | 413 |
| | | Amount of line 69 to be REFUNDED | | | | REFUND 70 | | 0 |
| Refund | , , | Mail return to Iowa Income Tax - Refund Processing, Hoove | er St | ate Office Bldg, Des | | | | |
| or Amount | 71 | Amount of line 69 to be applied to your 2011 estimated tax 71. | | _ | | | | |
| You Owe | 71. | If line 68 is less than line 59, SUBTRACT line 68 from line 59. This | · — | A AMOUNT OF TAY | | | | |
| | | | | Chark if a | nnualized income metho | | | |
| | | Penalty for underpayment of estimated tax from IA 2210 or IA 221 | | | | | | |
| | | Penalty and interest 74a, Penalty | | | | | | |
| | /b, | TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here Electronically pay by credit card or direct debit. Go to www | v.stat | e.ia.us/tax/ | | | | · · · · · · · · · · · · · · · · · · · |
| | | To pay by mail: Iowa Income Tax - Document Processing, F | 20 B | ox 9187, Des Moine | s <u>iA 50306-9187. Mak</u> | e check payable to Tr | easurer, St | tate of lowa. |
| | | | EP 1 | 2 | | | | |
| 8 | ımoui | epolice . Voliberie | | EAR, | | | | |
| \$1.50 to R | anuhl | [| - | ou like to receive a bo not available to elect | | Mailing Add | | |
| | • | | | O. | Yes | See lines 70 | and 75 at | bove. |
| \$1.50 to D | | | | . . ⊨ | | | | |
| \$1.50 to C | ampa | | | — 1. <u>L</u> | No | | | *************************************** |
| STEP 13 | 3 c | i (We), the undersigned, declare under penalty of IGN HERE and statements, and, to the best of my (our) know | | | | | | |
| Verify years | - | | | ch the preparer has a | iny knowledge. | | · | |
| Rechect | • | | | RICHARD . | <u>K RIKKERS</u> | <u>CPA</u> | 0 | <u>4/14/11</u> |
| Attach a | II W- | <u>2s</u> | F | reparer's Signature | | | | Date |
| | | | **** | | KROESE P.C | | | |
| Your Signa | ture | Date | ļ | 540 NORTH | MAIN AVEN | UE | | |
| | | | | SIOUX CEN | TER_ | IA 51250 | | |
| Spouse's S | Signat | ure Date | | ddress | | | P5231 | |
| | | | - | 712-722-33 | 375 | | 42-12 | 77139 |
| Daytime To | eleph | one Number | | aytime Telephone Nu | *************************************** | BRUNSTI | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | ********** |

Iowa Individual Income Tax Declaration for an E-File Return

| 4 | e |
|---|---|
| | S |

See Instructions

| ······································ | | T . | *************************************** | | | | | Cliont Conv |
|---|--|---|---|---|--|-------------------------------|------------------------|--------------------------------|
| Your first nam NELVA | ne, middle initial E | Last name BRUNSTING | | | I | ocial Security Number | er | Client Copy |
| Spouse's first | name, middle initial | Last name | | | | Social Security Num | ber | |
| | | | | | | | | |
| | s (number and street) or PC | | | | | | | |
| *************************************** | PINEROCK LN | 4 | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | |
| City, state, an | | መህ ግግለግል | EQ14 | | | | | |
| TOOPIC | JIN . | TX 77079- | -3914 | | | | | |
| | | ation - Tax year ending | | | | B. Spouse (filing status 3 | | A. You or Joint |
| 1. lowa 2. Total 3. lowa 4. Amou | Net Income (IA 1040, lir | ne 26 A & B) | | | 1B | | l | 1A 60,775 2A 2,466 3A |
| 2. Total | Tax (IA 1040, line 46 A | & B) A 1040, line 60 A & B) | <i></i> | | 2B | | | 2,466 |
| ⊇ 3. lowa | Income Tax Withheld (I. | A 1040, line 60 A & B) | | | 3B | | | 3A |
| 4. Amou | ınt to be Refunded (IA 1 | 040, line 70) | | | | | | 4 |
| र्ट्ट 5. Total | Amount Due (IA 1040, I | ine 75) | | | | | | 5 |
| 5. Total Part II 6a. 7. Name 8. Routi 9. Depo | Declaration of Tax | payer (Be sure to keep | а сору с | of your | return) | | | |
| 6a. | I concept that my refur | nd ha directly deposited as s | lacianatad | holow li | f I have filed | a injust return this i | ie an | |
| | | nd be directly deposited as on the other spouse as an | | | | a jonn retuill, tills i | ıo all | |
| 6b. X | | posit of my refund or I am n | | | | n Here " | | |
| 7 Name | of Financial Institution | poor of my return of 1 am fi | or receiving | gaiciuii | u. Go to sig | | | |
| J Point | e of Financial Institution ng Transit Number (RTI | v) 1 | Tho | firet han n | umbare of the | RTN must be 01 thro | uah 12 A | r 21 through 32 |
| C Q Deno | sitor Account Number (| · · · · · · · · · · · · · · · · · · · | | mar avo fi | umbera ur ule | THE THUSING OF THE | uy:: IZ U | i a i unougu oa. |
| | of Depositor Account: | <u></u> | hecking | | | | | |
| χ | • | · · · · · · · · · · · · · · · · · · · | | Yes | □ No | | | |
| - | | unt outside the United State | | | | (EDO) 1# | 4L | on in Parish among |
| with the am | nounts shown on the corres | at the information I have provide ponding lines of the electronic p | ortion of my | lowa inco | me tax return. | To the best of my kno | owledge a | and belief my |
| return is tru | e, correct, and complete. I | consent that my return, including | anv accom | ipanving s | chedules and : | statements, be sent ti | o the Inte | rnal Revenue |
| not receive | full and timely payment of i | d by the lowa Department of Re ny tax liability I will remain liable | for the tax I | i. ir i nave iability and | filed a balance I all applicable | penalties and interes | tano mat t. I conse | ir the iDR does int that my |
| refund be d | lirectly deposited as designated directly | ated in Part II and declare that the ct deposit, there is an irrevocab | ne informatio | on shown | on lines 6a thro | ough 11 is correct. If I | I have file | ed a joint or |
| Federal reta | urn, I understand my state r | eturn will be rejected. If the proc | essing of m | y return o | r refund is dela | yed, I authorize the li | DR to dis | close to my ERO |
| | | e delay or when the refund was s sion and indication of whether o | | | | | | |
| | | chments must be forwarded upo | | | , | | | • |
| Sign | | | | | _ | | | |
| Here | Your Signature | | Date | | Spou | se Signature. If a joir | nt return, | both must sign. Date |
| Daer III | Declaration of Flec | tronic Return Originat | or (FRO) | and Pa | aid Prenare | >r | | |
| 100,000,000,000,000,000 | | ve taxpayer's return and that en | , , | | • | | hact of | ny kaouladaa ifi |
| | | ole for reviewing the return and | | | | | | |
| | | mitting to the IRS. I have provid | | | | | | |
| | | escribed in the lowa Electronic lor the filing date, whichever is la | | | | | | |
| | | declare that I have examined the | | | | | | |
| • | * | are true, correct, and complete. | | ation is da I | | | ve any kn | • |
| ERO | ERO Signature | | Date | | Check if paid prepare | Check if self-empl | loved | ERO's SSN or PTIN |
| Use Only | RICHARD K RIK | KEDS CDN | 04/1 | A /11 | , , , | X | | P00144154 |
| Only | | KROESE & KROE | | | | _ [^] | _ | EIN 42-1277139 |
| | Firm's name (or yours if self-employed), | 540 NORTH MAI | | | | | | Phone Number |
| | address and ZIP code | SIOUX CENTER | 74 5-7 AT | | A 5125 | 0-1824 | | 712-722-3375 |
| *************************************** | Paid Preparer's | OTOOK CHAIR | | Date | 71 0120 | Check if | 7 | rer's SSN or PTIN |
| Paid | Signature | | | | | self-employed | | |
| Preparer | 7 | | | | | | | |
| Use | Firm's name (or yours | | | L | | L L | | EIN |
| Only | if self-employed), | | | *************************************** | | | | Phone Number |
| | address and ZIP code | | | | | | - ' | 712-722-3375 |
| *********** | contrativitation description of | | | | | | | 114-144-3313 |

DO NOT MAIL THIS FORM

Retain completed form with your tax records for at least three years.

P5233

Balance Due? Three payment options: ePay (direct debit), Credit Card, or Mail payment with IA 1040V payment voucher.

2010 IA 1040 Schedule A

lowa Itemized Deductions

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

| Name(s) as show | n on | | Security Number |
|---------------------------|------|---|---------------------------|
| NELVA E | | | L-30-4685 |
| NOTE: If you have | fede | eral bonus depreciation/sectión 179, please see the 2010 Expanded Instructions on our Web site. | |
| Medical and | | Do not include health insurance premiums deducted on IA 1040, line 18. | |
| Dental | 1. | Medical and dental expenses 1. 2, 133 | <u>}</u> |
| Expenses | 2. | Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. 2. 6,801 | · |
| | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | 3. 0 |
| Taxes | 4. | Other state and local income taxes, DO NOT INCLUDE IOWA STATE INCOME TAX. | |
| You | _ | Include School District Surtax and EMS Surtax paid in 2010. 4. Real estate taxes 5. 1,298 | ····· |
| Paid | 5. | | Alle |
| | 6. | Personal property taxes, including annual vehicle registration DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7. 6. 55 |) <u>.</u> |
| | 7. | Other taxes. List the type and | |
| | | amount. FOREÏGN TAXES - 1041-GT 7. 90 | |
| | 8. | Add amounts on lines 4, 5, 6, and 7. Enter the total here. | |
| Interest | 9а | Home mortgage interest and points reported on federal form 1098 9a. | |
| You | 9b | Home mortgage interest not reported on federal form 1098 9b. | |
| Paid | 10. | Points not reported on federal form 1098 | |
| | 11. | Qualified mortgage insurance premiums | |
| | 12. | Investment interest. Attach federal form 4952 if required. 12. | |
| | 13. | Add lines 9a-12. Enter total here. | |
| Gifts | 14. | Contributions by cash or check. 14. 4, 295 | - |
| to | 15. | Other than by cash or check. You must attach federal form 8283 if more than \$500. 15. | |
| Charity | 16. | Carryover from prior year as adjusted for disallowance of bonus depreciation 16. | _ |
| | 17, | Add lines 14 through 16. Enter total here. | 17. 4, 295 |
| Casualty/Theft Loss | 18. | Casualty or theft loss(es). Attach federal form 4684. | 18. |
| Job Expenses | 19. | Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19. | _ |
| and | 20. | Tax preparation fees20. | ···· |
| Misc. | 21. | Other expenses. List type and | |
| Deductions | | amount 21 | |
| | 22. | Add the amounts on lines 19, 20, and 21. Enter the total here | _ |
| | 23. | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus | |
| | | depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here. | |
| | 24. | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. | 24. 0 |
| Other Misc. Deductions | 25. | Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. | 25. |
| Total | 26. | Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here | 26 . 5 ,738 |
| Itemized | | • | |
| Deductions | | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040. | |
| Proration | | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE | YOU |
| of | 27. | Enter the lowa net income of both spouses from IA 1040, line 26 27b. | 27a |
| Deductions | 28. | Total lowa net income, add columns 27a and 27b. Enter the total here. | 28. |
| Between | 29. | Divide the amount on line 27a by the amount on line 28. Enter the percentage here. | 29 |
| Spouses | 30. | Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU) | |
| | 31. | Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using | |
| | | filling status 4, enter this amount on line 39, column A of your spouse's return (SPOUSE) | 31 |
| | • | | |

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 **COOV8**5

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

PART I:

You must complete this part if you received more than \$1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2,

INTEREST INCOME

Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities. For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

| | | ne for each | payer | ANGUINE | |
|---|----------|-------------|-------------|---------|--|
| Name of Payer | Taxpayer | Spouse | Joint | AMOUNT | |
| EDWARD JONES | X | | | 692 | |
| EDWARD JONES | X | | | 827 | |
| EDWARD JONES | X | | | 2,769 | |
| EDWARD JONES | X | | | 413 | |
| EDWARD JONES | X | | | 391 | |
| TAX EXEMPT INTEREST INCOME | X | | | 2,070 | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Taxable Interest Income. | | | | 7,162 | |
| Add the amounts. Enter here and on IA 1040, line 2. | <u> </u> | <u> </u> | <u>,,,,</u> | /, 102 | |

PART II:

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

DIVIDEND

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

INCOME

Dividend Income. List Names of All Payers.

| 3.1 P.Ph. | Check or | payer | | |
|---------------------------------|----------|--------|-------|---------------------------------------|
| Name of 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. | | | | 07 605 |

Add the amounts. Enter here and on IA 1040, line 3.

2010 IA 126 Iowa Nonresident and Part-year Resident Credit

| | iowa nomesiwem and rant-year resident ofe |
|---|---|
| Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING | Social Security Number Client-Gopy85 |
| MARK THE APPROPRIATE BOX FOR YOU AND YOUR S | POUSE YOU MUST FILE THIS FORM IF |
| You are a nonresident of Iowa | You are a nonresident of lowa with income |
| | from lowa sources, or |
| You are a part-year resident of lowa | You are a part-year lowa resident |
| Date moved into lowa: | , , |
| and/or | Attach this form and a copy of your federal |
| Date moved out of lowa: | return to your lowa return. (IA 1040) |
| | Report only lowa-source income on the IA 12 |
| Your spouse is a nonresident of lowa | You may benefit by using filing status 3 or 4. |
| Your spouse is a part-year resident of lowa | IOWA-SOURCE INCOME |
| Date moved into Iowa: | IOWA-SOURCE INCOME |
| and/or | B. SPOUSE A. YOU OR JOINT |
| Date moved out of lowa: | Filing Status 3 Only |
| 1. Wages, salaries, tips, etc. | 1. |
| 2 Tayahle interact income | 1 |
| Taxable interest income Ordinary dividend income | 2 |
| Ordinary dividend income A Alimony received. | 3 |
| 4. Alimony received | 4 |
| 5. Business income or (loss) | |
| 6. Capital gain or (loss) | |
| 7. Other gains or (losses) | 7. |
| 8. Taxable IRA distributions | 8. |
| 9. Taxable pensions and annuities | 9, |
| 10. Rents, royalties, partnerships, estates, etc. | 10. 22,9 |
| 11. Farm income or (loss) | 11. |
| 12. Unemployment compensation | 12. |
| 13. Taxable Social Security benefits. | |
| 14. Other income, gambling income, bonus depreciation/section 179 | |
| adjustment | 14 |
| 15. GROSS INCOME. ADD lines 1-14. | 15. \(\) \(\) \(\) 22,9 |
| 16. Payments to an IRA, Keogh, or SEP while an lowa resident | 16 |
| 17. Deduction for self-employment tax | 17. |
| 18. Health insurance deduction | 10 |
| 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 | 0.4 |
| 25. Total adjustments. ADD lines 16-24. | 0.5 |
| 26. IOWA NET INCOME. SUBTRACT line 25 from line 15. | |
| 27. All-source net income from line 26, IA 1040 | 27. 60,7 |
| | 100.0% |
| 28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rou | |
| the nearest tenth of a percent. This can be no more than 100.0% and no les | than 0.0%. 28. <u>%</u> <u>37.</u> |
| 29. Nonresident/part-year resident credit percentage: | |
| Subtract the percentage on line 28 from 100.0%. | 29 |
| 30. Iowa tax on total income from line 43, IA 1040 | 30 |
| 31. Total credits from line 49, IA 1040 | 31. |
| 32. Tax after credits. Subtract line 31 from line 30. | 32 2,4 |
| 33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage | |
| | ENTED THE AMOUNT ON LINE 54 OF IA 4 |

Iowa Minimum Tax Computation

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

NELVA E BRUNSTING

PART I: Adjustments and Preferences. See instructions.

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

1. Medical and dental from line 2, federal form 6251

2. Taxes from line 3, federal form 6251, less any lowa 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.

| PART I: Adjustifients and Preferences. See Instructi | 0113. | | |
|--|--|-----------------|-----------------|
| If you itemized deductions on Schedule A, start on I | ine 1. If you did not itemize on your IA 1040, sta | rt on line 7. | |
| Medical and dental from line 2, federal form 6251 | | . , . , . , . 1 | |
| 2. Taxes from line 3, federal form 6251, less any lowa 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 | | |
| 4. Miscellaneous itemized deductions from line 5, federal form | | | |
| 5. Refund of taxes from line 7, federal form 6251, less any low | | 5. | |
| 6. Investment interest from line 8, federal form 6251, less intel | | | |
| | · · · · · · · · · · · · · · · · · · · | 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. | |
| Incentive stock options from line 14, federal form 6251 | | 9. | |
| | | | 179 |
| 11. Beneficiaries of estates and trusts from line 15, federal form | s 6251 | 10 | |
| 12. Enter the amount for each corresponding item from federal | | , . , , , 11. | |
| a. Circulation expenditures (line 21) a. | h. Patron's adjustment | | |
| | | | |
| b. Depreciation (pre-1987) b. | | | |
| C. Installment sales (line 25) C. | | | |
| d. Large partnerships (line 16) d. | k. Section 1202 exclusion (line 13) k. | | |
| e. Long-term contracts (line 22) e. | | | |
| f. Loss limitations (line 20) f. | m. Refated adjustments (see instr.) (line 27) m. | 12. | |
| g. Mining costs (line 23) g. | | | 1 600 |
| 13. Total Adjustments and Preferences. Combine lines 1 thro | ougn 12. | 13. | 1,622 |
| PART II: Alternative Minimum Taxable Income | | | |
| 14. Taxable income from IA 1040, line 42; or IA 1041, line 22 | | | |
| 15. Net operating loss deduction. Do not enter as a negative an | | | |
| 16. Combine lines 14 and 15. | | 16 | 44,114 |
| 17. Add lines 13 and 16. | .,, | | 45 , 736 |
| 18. Alternative tax net operating loss deduction. See instruction | s. | 18 | |
| 19. Alternative Minimum Taxable Income. Subtract line 18 from | line 17. | . , | 45,736 |
| PART III: Exemption Amount and Alternative Minimu | ım Tax | | |
| 20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if sin | gle, head of household or qualifying widow(er)) | 20 | |
| 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, ent | ter zero. | | <u> </u> |
| 23. Multiply line 22 by 25% (0.25). | ************** | 23. | |
| 24. Subtract line 23 from line 20. If the result is zero or less, ent | er zero. | 24 | <u> 26,000</u> |
| 25. Subtract line 24 from line 19. | .,,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 25 | 19,736 |
| 26. Multiply line 25 by 6,7% (0.067). | | 26 | <u>1,322</u> |
| CT Described to the constitution of the consti | | ^- | 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 Wo | orth. If less than zero, enter zero. | 28 | 0 |
| PART IV: NONRESIDENTS AND PART-YEAR RESIDE | ENTS ONLY - Complete lines 29 - 32. | | |
| 29. Enter lowa net income plus lowa adjustments and preference | ces. See instructions. If less than zero, enter zero. | 29 | 22 , 924 |
| 30. Total net income plus total adjustments and preferences, Se | ee instructions. | 30 | 62,397 |
| 31. Divide line 29 by line 30 and enter the result to three (3) dec | simal places. | 4.4 | 0.367 |
| 32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here at | nd on IA 1040, line 45, or IA 1041, | | |
| line 25. See instructions for Minimum Tax Limited to Net Wo | orth. 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.

Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment

If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the

If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)

5

6

Form 8879-F

IRS e-file Signature Authorization for Form 1041

| OMB | Nn | 15/5 | AGE7 |
|-----|----|------|-------------|
| | | | |

0044

Department of the Treasury Internal Revenue Service For calendar year 2011, or fiscal year beginning , ending . . .

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

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

| P | it 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 | | | | | | | | |

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

| XIa | uthorize | KROESE | & . | KROESE | P.C. | | to enter my PIN | 1054 | as my signature | |
|--|------------|--|--------|------------------|-------------------|------------------------|--------------------------------------|------------------|-----------------|--|
| | | | | ERC | firm name | | • | do not enter all | l zeros | |
| on | the estate | e's or trust's 201 | 1 elec | ctronically file | d income tax re | eturn. | | | | |
| £ | | y or officer repre ust's 2011 elect | | • | • | or trust, I will enter | my PIN as my signature | on the | | |
| Signature of fiductary or off representing the fiductary | ficer | | | | | | | Date > | 03/28/12 | |
| | AN | ITA BRUN | IST | ING | | | | | | |
| Part III | Cei | tification an | id Ai | uthenticati | on | | · | | | |
| ERO's EF | IN/PIN.Er | iter your six-digi | t EFIN | of followed by | your five-digit s | self-selected PIN. | 4205128494 do not enter all zeros | 8 | | |
| l certify tha | t the abov | e numeric entry | is my | PIN, which is | s my signature | on the 2011 electror | nically filed income tax re | turn for the | estate | |

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

 $_{\text{Date}} \rightarrow 04/05/12$

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)

8453-F

U.S. Estate or Trust Income Tax Declaration and

| CARD | Nia - | 1545-0967 | • |
|------|-------|-----------|---|
| | | | |

| roiiii 🖜 | | 2044 | | | | |
|--|--|--|---|--|--|--|
| Department | t of the Treasury venue Service | For calendar year 2011, or fisc | cal year beginning | | | 2011 |
| | tate or trust | ELMER H BRUNSTIN | G DECEDENTS TR DTD | A | Employer identit | |
| | | 4-1-09 AS EST UT | D 10-10-96 | 16 | Hiemt3Co | ору |
| Name and 1 | title of fiduciary | ANITA BRUNSTING TRUSTEE | | | | |
| B Ift | his form is being | ************************************** | ere | | | [X |
| Part I | 0000000 | eturn Information | | | | |
| ********** | I I I I I I | starn imormation | | | | |
| 1 To | tal income (For | n 1041, line 9) | | | 1 | |
| 2 Inc | come distribution | deduction (Form 1041, line 18) | | , | . 2 | |
| 3 Ta | xable income (F | orm 1041, line 22) | | | 3 | ······································ |
| 4 To | tal tax (Form 10 | 41, line 23) | | | 4 | |
| 5 Ta | x due or overpa | yment (Form 1041, line 27 or 28) | <u> </u> | <u> </u> | . 5 | |
| Part I | l Decla | ration of Fiduciary | | | | |
| electronic p accompany return(s), in | alties of perjury, I ded portion of the 2011 U ring schedules and s ncluding this declarat | .S. Income Tax Return(s) for Estates and Trus tatements. To the best of my knowledge and b ion and accompanying schedules and stateme | on the attached listing) agree with the amounts its. I have also examined a copy of the return(s) pelief, they are true, correct, and complete. If I alons, be sent to the IRS by the return transmitter cation of whether or not the return(s) is accepted. | being filed electronically with the IRS m not the transmitter, I consent that t . I also consent to the IRS's sending | s, and all he the ERO | |
| Sign | <u> </u> | | | | | |
| Here | · · · · · · · · · · · · · · · · · · · | of fiduciary or officer representing fiduciary | | Date | <u></u> . | |
| Part | III Decia | ation of Electronic Return | Originator (ERO) and Paid I | Preparer (see instruct | ions) | |
| collector, 1 a the fiduciary with the IRS Trusts for T schedules a | am not responsible for y will have signed this, and have followed fax Year 2011. If I an and statements, and is any knowledge. | or reviewing the return(s), and only declare tha s form before I submit the return(s). I will give t all other requirements described in Pub. 1437, n also the Paid Preparer, under penalties of pe | entries on Form 8453-F are complete and correct this form accurately reflects the data on the rethe fiduciary or officer representing the fiduciary, Procedures for the Form 1041 e-file Program, injury I declare that I have examined the above or true, correct, and complete. Declaration of pr | tum(s). The fiduciary or an officer rej a copy of all forms and information t U.S. Income Tax Returns for Estates state or trust return(s) and accompa eparer is based on all information of Check if Check if also paid self- | oresenting to be filed and nying which the | RO's SSN or PTIN |
| ERO's | signature / | | | preparer employe | EIN | |
| Use | Firm's name (or your firm's name (or your firm), | | | | | |
| Only | address, and ZIP | .oge | | | Phone no. | |
| | , , , | | trust return(s) and accompanying schedules an ed on all information of which the preparer has a | • | knowledge | |
| Paid Pre- | Print/Type prepare | r's name | Preparer's sìgnature | Date | Check self-employe | if PTIN |
| parer | Firm's name | <u> </u> | | | Firm's EIN ▶ | |
| Use | Firm's address | > | | | | |

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

P52498453-F (2011)

Phone no.

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

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

| *** | art : Estate's or Trust's Share of Alternative Minimum Taxable Income | | |
|-----|--|---|---|
| 1 | Adjusted total income or (loss) (from Form 1041, line 17) | 1 | 53,538 |
| 2 | Interest | | |
| 3 | Taxes | | |
| 4 | Miscellaneous itemized deductions (from Form 1041, line 15b) | 4 | |
| 5 | Refund of taxes | | |
| 6 | Depletion (difference between regular tax and AMT) | 6 | |
| 7 | Net operating loss deduction. Enter as a positive amount | ,,,,,,,,,,,, , ,,,,,,,,,,,,,,,,,,,,,,, | |
| 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) | | |
| 12 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 12 | |
| 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 | / <pre>// // // // // // // // // // // // //</pre> | 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 | | |
| 22 | Intangible drilling costs preference | 22 | |
| 23 | Other adjustments, including income-based related adjustments | <u>23</u> | *************************************** |
| 24 | Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) | | • |
| 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 | 50,030 | |
| 27 | Estate tax deduction (from Form 1041, line 19) | | |
| 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 |

- \$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.

If line 29 is:

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

| | art 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.

Sche 5.25 (Form 1041) (2011)

Subtract line 67 from line 61

If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28)

Multiply line 71 by 25% (.25)

Add lines 63, 70, and 72

71

73

73

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 Client Copy 27-6453100

| Note | : Form 5227 filers need to complete or | nly Parts I and II. | | | | | |
|------|---|--------------------------------------|--|---|---|------|--|
| P | irt I Short-Term Capital (| Gains and Los | ses – Assets I | leld One Year or Les | s | | |
| (Exa | (a) Description of property mple: 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 | 2,1 | 42 | 374 |
| | | | | | | l | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | - 19 | | | |
| | | | | | | | |
| | | <u> </u> | | | | | |
| b | Enter the short-term gain or (loss), if | any, from Schedule | D-1, line 1b | | | 1b | |
| 2 | Short-term capital gain or (loss) from | Forme 4684 6252 | 6781 and 8834 | | | 2 | |
| _ | Shoreterm capital gain of (1055) from | 1 011113 4004, 0232. | , 0701, and 0024 | | | | |
| 3 | Net short-term gain or (loss) from par | tnerships, S corpor | rations, and other e | states or trusts | | 3 | |
| 4 | Short-term capital loss carryover. Ent | er the amount, if ar | ny, from line 9 of the | e 2010 Capital Loss | | | |
| 5 | Carryover Worksheet Net short-term gain or (loss).Comi | | | inter here and on line 13 | | 4 (| |
| • | antimon (2) as the bast | • | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | · | ▶ │ | 5 | 374 |
| P, | | Sains and Los | ses – Assets H | eld More Than One \ | rear | | |
| (Exa | (a) Description of property mple: 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, ут.) | (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 | 39,7 | 86 | 2,876 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | Enter the long-term gain or (loss), if a | ny, from Schedule | D-1, line 6b | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 6b | |
| 7 | Long-term capital gain or (loss) from I | Forms 2439, 4684, | 6252, 6781, and 88 | 324 | | 7 | · · · · · · · · · · · · · · · · · · · |
| 8 | Net long-term gain or (loss) from parte | nerships, S corpora | ntions, and other es | tates or trusts | | 8 | · · · · · · · · · · · · · · · · · · · |
| 9 | Capital gain distributions | | | SEE STATEME | NT 1 | 9 | 258 |
| 10 | Gain from Form 4797, Part I | | | | | 10 | |
| 11 | Long-term capital loss carryover. Enter | er the amount, if an | y, from line 14 of th | e 2010 Capital Loss | | | |
| | | | | | | 11 (|) |
| 12 | Net long-term gain or (loss).Combi | - | ,, | | | 45 | 2 124 |
| | column (3) on the back | | | | <u></u> | 12 | 3,134 |

necessary.

| Part III Summary of Parts I and II Caution: Read the instructions before completing this part | | | s part. | (1) Beneficiaries' (see instr.) | (2) Estate's or trust's | (3) T | otal |
|---|----------------------------------|---|---------|------------------------------------|-------------------------|-------|-------|
| 13 | 13 Net short-term gain or (loss) | | 13 | | 374 | | 374 |
| | Net long-term gain or (loss): | | 14a | | Client | Сору | 3,134 |
| b | Unrecapt | tured section 1250 gain (see line 18 of the wrksht.) | 14b | | | | |
| C | 28% rate | gain | 14c | | | | |
| 15 | Total ne | t gain or (loss).Combine lines 13 and 14a | ▶ 15 | | 3,508 | | 3,508 |
| | | , column (3), is a net gain, enter the gain on Form 1041, tV, and do not complete Part IV. If line 15, column (3), | • | | • | | ıs |

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

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 Worksheetin 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 amou | unt on I | ine 24? | | | | |
| | Yes. Skip lines 25 and 26; go to line 27 and check to | he "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. | r the sm | atter of line 17 or line 22 | 27 | 3,134 | | |
| 28 | Enter the amount from line 26 (If line 26 is blank, enter - | 0-1 | | 28 | 2,026 | | |
| | | ~ <i>,</i> | | | - / | 1 | |
| 29 | Subtract line 28 from line 27 | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 29 | 1,108 | | |
| 30 | 44 44 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | | 30 | 166 |
| 31 | Figure the tax on the amount on line 23. Use the 2011 T | ax Rat | e Schedule for Estates and | Trusts | \$ | | |
| | (see the Schedule G instructions in the instructions for F | orm 10 | 041) | | | 31 | 41 |
| 32 | Add lines 30 and 31 | | | | | 32 | 207 |
| 33 | | | | | | | |
| | (see the Schedule G instructions in the instructions for F | Form 10 | 041) | | ****** | 33 | 622 |
| 34 | Tax on all taxable income.Enter the smaller of line 33 | 2 or lin | | | | | |
| | G, line 1a (or Form 990-T, line 36) | | | <u> </u> | | 34 | 207 |
| *************************************** | | | | | | Sch | ed :5257 rm 1041) 2011 |

16

SCHEDULE E (Form 1040)

Name(s) shown on return

Supplemental Income and Loss

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

(99)

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

Attachment Sequence No.

Your social security number

| | | | | | | | | | IIENT Copy 7-6453100 | | | | |
|-----|---|----------|---------------------|--------------|---|---|----|--|---|-------------|--|--|--|
| | 1-1-09 AS EST UTD 10-10-96 | | | | | 27-6 | 45 | <u>3100 </u> | | | | | |
| Α | Did you make any payments in 2011 that would require you to file F | orm(s) 1 | 1099? (see inst | ructions) | | | | | Yes | _ No | | | |
| В | If "Yes," did you or will you file all required Forms 1099? | | | | | | | | Yes L | No | | | |
| F | art I Income or Loss From Rental Real Estate ar | | | | | | | | | е | | | |
| | Schedule C or C-EZ (see instructions). If you are an indi | | | | | | | age 2, line | 40. | | | | |
| Ca | ution. For each rental property listed on line 1, check the box in the las | t colum | n only if you ow | ned that pro | perty as a m | ember of a | 3 | | | | | | |
| qua | lified joint venture (QJV) reporting income not subject to self-employment | ent tax. | | | · | | | | | | | | |
| 1 | Physical address of each property-street, city, state, zip | | | Type-from | 2 For each n | | | Fair Rental | Personal | QJV | | | |
| | | | | list below | estate prop report the r | | | Days | Use Days | | | | |
| A | AWOI | | | 1 | days rente | f at fair rental | A | | | | | | |
| В | | | | | value and o personal u | | В | | | | | | |
| C | | | | | instructions | | C | | | <u></u> | | | |
| Тур | pe of Property: | | | | | | | | | | | | |
| 1 | Single Family Residence 3 Vacation/Short-Term Rental 5 | Land | 7 Se | elf-Rental | | | | | | | | | |
| 2 | Multi-Family Residence 4 Commercial 6 | Royalt | ies 8 Ot | her (describ | e) | | | | | | | | |
| Inc | ome: | | | | Proj | perties | | | | | | | |
| | | | Α | | | В | | | С | | | | |
| 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 | | | | | | | | | |
| Exp | penses: | | | | | | | | | | | | |
| 5 | Advertising | 5 | | | | | | | | | | | |
| 6 | Auto and travel (see instructions) | 6 | | | | | | | | | | | |
| | Cleaning and maintenance | 7 | | | | | | | | | | | |
| 8 | Commissions | 8 | | | | | | | | | | | |
| 9 | Insurance | 9 | | | | | | | | | | | |
| | Legal and other professional fees | 10 | | | | | | | | | | | |
| | Management fees | 11 | | | | | | | | | | | |
| | Mortgage interest paid to banks, etc. (see instructions) | 12 | | | | | | | | | | | |
| | Other interest | 13 | | | *************************************** | | | | | | | | |
| | Repairs | 14 | | | | | | | | | | | |
| | Supplies | 15 | | | | *************************************** | | | | | | | |
| | Taxes | 16 | | 2,985 | | | | | | | | | |
| | Utilities | 17 | | | | | | | | ····· | | | |
| | Depreciation expense or depletion | 18 | | | | | | | | - | | | |
| | Other (list) ▶ | 19 | | | | | | | | | | | |
| | Total expenses. Add lines 5 through 19 | 20 | | 2,985 | | | | | | ····· | | | |
| | 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 | (| 01 | (| | 1 | ſ | |) | | | |
| 23a | Total of all amounts reported on line 3a for all rental properties | | | 23a | *************************************** | | | | | | | | |
| | Total of all amounts reported on line 3a for all royalty properties | | | | | | | | | | | | |
| | Total of all amounts reported on line 4 for all rental properties | | | | | 44,9 | 23 | | | | | | |
| | Total of all amounts reported on line 4 for all royalty properties | | | | | | | | | | | | |
| | Total of all amounts reported on line 12 for all properties | | | | | | | | | | | | |
| | Total of all amounts reported on line 18 for all properties | | | | | | | | | | | | |
| | Total of all amounts reported on line 20 for all properties | | | | | 2,9 | 85 | | | | | | |
| - | Income. Add positive amounts shown on line 21. Do not include any | | | | ···· | | 24 | ere er promote er profesjol et profesjol fil | 41. | 938 | | | |
| | Losses. Add royalty losses from line 21 and rental real estate losses to | , | , <i> , . , . ,</i> | | <i></i> | ····· | 25 | (| | <u> </u> | | | |
| | Total rental real estate and royalty income or (loss)Combine line | | | | | | | | | <u>.</u> | | | |
| | If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter | | | | | | | | | | | | |
| | 17, or Form 1040NR, line 18. Otherwise, include this amount in the tot | | | | | | 26 | P525 | 9 41. | 938 | | | |
| For | Paperwork Reduction Act Notice, see your tax return instructio | | | | | | | | E (Form 10 | | | | |

Section 1997

Final K-1 Amended K-1 OMB No. 1545-0092 2011 Schedule K-1 Beneficiary's Share of Current Year Income, Part III (Form 1041) Deductions, Credits, and Other Items Department of the Treasury For calendar year 2011, Interest income Final year deductions Internal Revenue Service or tax year beginning Client Copy and ending Ordinary dividends 8,092 Qualified dividends Beneficiary's Share of Income, Deductions, 4,241 Credits, etc. ► See back of form and instructions. Net short-term capital gain Part I Information About the Estate or Trust Estate's or trust's employer identification number Net long-term capital gain 27-6453100 28% rate gain Alternative minimum tax adjustment B Estate's or trust's name Unrecaptured section 1250 gain ELMER H BRUNSTING DECEDENTS TR DTD Other portfolio and nonbusiness income 4-1-09 AS EST UTD 10-10-96 C Fiduciary's name, address, city, state, and ZIP code Ordinary business income ANITA BRUNSTING TRUSTEE 7 Net rental real estate income 2003 BLOOMINGDALE CIR 41,938 Credits and credit recapture TX 77904 VICTORIA Other rental income Directly apportioned deductions Check if Form 1041-T was filed and enter the date it was filed 14 Other information B * 123 Check if this is the final Form 1041 for the estate or trust E * Estate tax deduction 8,092 STMT 10 Information About the Beneficiary H * STMT Beneficiary's identifying number 481-30-4685 G Beneficiary's name, address, city, state, and ZIP code NELVA BRUNSTING 13630 PINEROCK LN *See attached statement for additional information. TX 77079-5914 HOUSTON Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity. For IRS Use Only H X Domestic beneficiary Foreign beneficiary

P5261

9706 ELMER H BRUNSTING DECEDENTS TR DTD

Federal Statements

FYE: 12/31/2011

27-6453100

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

| Description | | mount |
|--------------|----|-------|
| EDWARD JONES | \$ | 258 |
| TOTAL | \$ | 258 |

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2011

FARMLAND INCOME

Federal Statements NELVA BRUNSTING 481-30-4685

Client Copy

41,938

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: \$

| | Form 1116 Page | 1 Detail Worksheet |
|------------------|----------------|--------------------|
| Form 1116 | • | |

2011

For calendar year 2011, or tax year beginning

and ending

Name

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

Clenta@optycation Number

27-6453100

| Category of income | PASSIVE INCOME | | | Reg | ular Tax <u>X</u> Alteri | native Minimum Tax |
|-----------------------------------|----------------|--|---|-----|--------------------------|--------------------|
| Name of foreign country | VARIOUS | | <u> </u> | | | |
| 1a Gross income: (1) | | - | | | | |
| Other income | 3,851 | | | | | 1 |
| Qualified dividends | 2,350 | | | | | |
| Short-term capital gain / loss | | | : | | | |
| Long-term capital gain / loss | 258 | | | | | |
| 2 Expenses definitely related | | | | | | |
| 3a Certain itemized deductions | | miner veneza en esta de la companya en es | | | | |
| 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 % | % | % | % | % | <u> </u> |

Region (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

(3) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

(3) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary foreign Tax Credit Schedule

| | | Allen a | | |
|--------|------|---------|--------|------------|
| Form | 1116 | Page 1 | Detail | Worksheet |
| * **** | | | | ********** |

Form 1116

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

27-6453100

Clenta@onycation Number

| Category of income | PASSIVE INCOME | | | Regular Tax | _ Alternative Mir | nimum Tax <u>X</u> |
|-----------------------------------|----------------|---|--|-------------|-------------------|--------------------|
| 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 | | | <u> </u> | | |
| 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 % | % | % | % | % | % |

C(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.

C(2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

C(2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

C(3) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary foreign Tax Credit Schedule

C(3) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary foreign Tax Credit Schedule

C(4) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary foreign Tax Credit Schedule

| Select of ILMER H BRUNSTING DECEDENTS TR DTD | For (| Cale | ndar Year 2011 or fiscal year beginning, and ending | lowa Fid | luciary Return |
|--|---|-------------|--|---|---|
| Name, Address, and Tills of Fauciary ANTITA BRINSTING 2003 BLOOMINGDALE CIR VICTORIA 2004 BLOOMINGDALE CIR VICTORIA 2004 BLOOMINGDALE CIR VICTORIA 2004 BLOOMINGDALE CIR VICTORIA 2004 BLOOMINGDALE | Na | me o | f ELMER H BRUNSTING DECEDENTS TR DTD | Federal Employer ID Number | Check one: |
| ANTTA BRUNSTINS 20.03 BLOOMINGDALE CIR VICTORIA TX 779.04 TRUSTEE Name of Altbrane, Mailing Address (rity, state, 2IP) ARTHUR OF Althorians, Mailing Address (rity, state, 2IP) ARTHUR OF ARTHUR OF Althorians, Mailing Mai | Est | ate c | or Trust 4-1-09 AS EST UTD 10-10-96 | ······································ | Estate |
| Complex Trust TXTUSTEE Items Complex Trust Items Complex Trust Items Complex Trust Items Complex Trust Items I | | | • | Decedent's Social Security Number | Comple Tours |
| TRUSTER Name of Altorney, Mailing Address (cly, static, IZP) CANDACE KUNZ - FREED 14 9 00 ST MARYS LANS, SULTE 2.3.0 HOUSTON TX 77979 Attorney's Phone Number 8,00 - 2.2.9 - 3.0.0.2 Attorney's Phone Number 18,00 - 2.2.9 - 3.0.0.2 Attorney's Phone Number 18,00 - 2.2.9 - 3.0.0.2 Inferior Step 18,00 - 2.0.0.2 Inferior Step 18,00 - 2.0.2 Inferior | | | | Client | Oppy Trust |
| TRUSTIBE Name of Altorney, Nalling Address (city, state, 2IP) 14800 ST MARYS LANE, SUITE 230 HOUSTON TX 77079 Altorney's Phone Number 800 - 229 - 3002 Altorney' | | | | | X Complex Trust |
| Same of Altonew, Malling Address (city, state, ZIP) CANIDACE KINZ - FREED 1480 O ST MARYS LANE, SUITE 230 Probale No. Inter Vivos | | | • | c |
| CANDACE KUNZ - PREED 148 00 ST MARY'S LANDE, SUITE 230 Probate No. Testamentary Testamentary HOUSTON TX 77079 Inter Vivos Inter | *************************************** | *********** | | estate is pending | Bankruptcy Estate |
| 14 8 0 0 ST MARYS LANE, SUTTE 23 0 | | | | | If trust, check one: |
| ### Automarks Plance Number 8.00 - 2.29 - 3.00 2.29 - | | | | Prohate No | · . |
| ### Authorization is grained to the attorns (sized above to resolve confidential tax information under lows Code section 421.65 to act as the trust or setate's representative before he lows Department of Revenee and to make written or and presentations on behalf of the Inst or cestate. #### Authorization is grained be the attorns (sized active to remove continuation) in the Inst or cestate. #### Authorization is grained behalf with the Inst or cestate. #### Authorization is grained and to make written or and presentations on behalf of the Inst or cestate. #### Authorization is grained and the Inst of the Inst or cestate. #### Authorization is grained in Inst or an area of the Inst or cestate. #### Authorization is grained in Inst or an area of the Inst or cestate. #### Authorization is grained in Inst or | | | | Flobate No. | |
| Authoritzation is granted to the attorney listed above to receive confidential lax information under lows Code section 421-Bit to act as the trust or estate's representable before the low Department of Revenues and to make written or oral presentables on behalf of the 1st of states. Have prior returns been filed for this estate or trust? | | | | | Inter Vivos |
| Statis an amended IA 10417 Yes No Is income Tax Certificate of Acquittance requested? Yes No Is income Tax Certificate of Acquittance requested? Yes No Is an lowa 786 being filled? Yes No No Is an lowa 786 being filled? Yes No No No No No No No N | Autho | nizat | ion is granted to the attorney listed above to receive confidential tax information under lowa Cod | e section 421.60 to act as the trust or estate's repr | esentative before the |
| 1. Dividends. Enter full amount. | lowa | Depa | artment of Revenue and to make written or oral presentations on behalf of the trust or estate. | | |
| 1. Dividends. Enter full amount. 2. Interest 2. Interest 3. Income from pathrenships and other fiduciaries. Attach supporting schedule. 3. Income from pathrenships and other fiduciaries. Attach supporting schedule. 3. Income from pathrenships and other fiduciaries. Attach supporting schedule. 3. Income from pathrenships and other fiduciaries. Attach supporting schedule. 4. Income support support support support support support support supporting schedule. 5. Net gain (loss) from capital assets 7. Ordinary gains (losses). Attach federal form 4797. 7. So Oher Income. State nature of income 8. Support | | | | | Yes △ No |
| 1 1 1 1 1 1 1 1 1 1 | is th | | | | |
| 3. Income from partnerships and other influciaries. Attach supporting schedules 4. 4. 41, 938 4. Net reta and royalities 4. 4. 1,938 5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. 5 | | | | | |
| A. Not rents and royalties 5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. 5. Combinary gains (losses) from capital assets 7. Ordinary gains (losses). Attach federal form 4797. 7. Combinary gains (losses). Attach federal form 4797. 8. Other income. State nature of income. 9. Total income. Add lines 1 through 8. 9. Total income. Add lines 1 through 8. 10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Fiduciary fees. Enter on Schedule D, page 2. 13. Charlable deduction from income in compliance with Will or Trust instrument. 13. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 16. Solve deductions not subject to 2% floor. Enter on Schedule D, page 2. 17. Total. Add lines 10 through 16. 18. Balances. Subtract line 17 from line 9. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 20. Federal estata tax attributable to income in respect of a decedent (flouriary's share) 21. Total. Add lines 19 and 20. 22. Taxable income of flouriary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of flouriary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of flouriary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of flouriary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of flouriary. Subtract line 21 from line 18. Must be zero on final return 23. 508 ▲ 24. Lova lump sum tax. Attach federal Schedule C and enter on line 28. 23. Compute tax from rate Schedule C and enter on line 28. 24. Lova lump sum tax. Attach foreforal Schedule C and enter on line 28. 25. Compute tax from rate Schedule C and enter on line 28. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 28. Columber of | | 2. | Interest | 2 | |
| 7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Ofter income. Sale nature of income. 9. Total income. Add income. 3. 9. 53 , 538 ▲ 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. 11. 8, 875 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 14. Attorney, accountant, and return prepare fees. Enter on Schedule D, page 2. 14. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15 | ш | 3. I | | | |
| 7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Ofter income. Sale nature of income. 9. Total income. Add income. 3. 9. 53 , 538 ▲ 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. 11. 8, 875 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 14. Attorney, accountant, and return prepare fees. Enter on Schedule D, page 2. 14. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15 | 7 | 4. | Net rents and royalties | | |
| 7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Ofter income. Sale nature of income. 9. Total income. Add income. 3. 9. 53 , 538 ▲ 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. 11. 8, 875 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 14. Attorney, accountant, and return prepare fees. Enter on Schedule D, page 2. 14. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15 | ບ | 5. | | | |
| 8. Other income. State nature of income. 9. Total income. State nature of income. 9. Total income. State nature of income. 9. Total income. Schedule D, page 2. 10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Fiduciary fees. Enter on Schedule D, page 2. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from schedule D, page 2. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 15. Given deductions not subject to 2% floor. Enter on Schedule D, page 2. 16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. 17. Total. Add lines 10 through 16. 17. Total. Add lines 10 through 16. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Land lines 19 and 2D. 10. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) 20. Total Add lines 10 and 2D. 21. Total. Add lines 10 and 2D. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 23. Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28. 23. Compute tax from rate Schedule E, page 2. 24. Iowa lump sum tax. Attach federal Schedule 4972. 25. Jowa minimum tax. Attach federal Schedule 4972. 26. Tax lead of the 19 for the 19 | 2 | | Net gain (loss) from capital assets | | |
| 9. Total income. Add lines 1 through 8. 10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Fiduciary fees. Enter on Schedule D, page 2. 13. Charlatbel deduction from income in compliance with Will or Trust instrument. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 16. Total Add lines 10 through 16. 17. Total. Add lines 10 through 16. 18. Balance. Subtract line 17 from line 9. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Postpulorium to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Complete lines 19 and 20. 21. Total. Add lines 19 and 20. 22. Taxabel income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. 23. Compute tax from rate Schedule E, page 2. 24. Lowar lump sum tax. Attach federal Schedule 4972. 24. Lowar lump sum tax. Attach federal Schedule 4972. 25. Iowa minimum tax. Attach federal Schedule 4972. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 28. Out-of-state tax credit. Attach Schedule A 130 or 14 O41 Schedule C. 30. Office redits. Add lines 27 through 30. 31. Total credits. Add lines 27 through 30. 32. Tax liability. Subtract line 31 is larger than line 32, enter the difference. 33. Amount due. If line 33 is larger than line 32, enter the difference. 34. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467 28. Signature of prospers cheer than fiduciary Pepamer's ID No. Address 29. Signature of prospers cheer than fiduciary Pepamer's ID No. Address 20. Signature of prospers cheer than fiduciary Pepamer's ID No. Address 20. Sort The Interest in the line than the lead of prospers and the text than of the larger of the brite of the brited State of that of the brited State of that of the brite | | | | | |
| 10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Fiduciary fees. Enter on Schedule D, page 2. 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. Charitable deduction from income in compliance with Will or Trust instrument. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 16. Solven deductions not subject to 2% floor. Enter on Schedule D, page 2. 17. Total. Add lines 10 through 16. 18. Balance. Subtract line 17 from line 9. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 23. Compute tax from rate Schedule E, page 2. 24. Iowa lump sum tax. Attach IA 6251. 25. Complete lax receits. Add lines 23 through 25. 26. 3. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 28. Color-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or 14 1041 Schedule C. 29. Motor fuel tax credit. Attach Schedule C. 3 | | | | | E3 E30 v |
| The state of the s | | | | | 55,556 ▲ |
| 12 | | 10. | Tayon Enter on Schodula D. page 2. | 11 8 875 | |
| 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 13. Charitable deduction from income in compliance with Will or Trust instrument. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. 17. Total. Add lines 10 through 16. 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 (fiduclary's share) 20. Enteral estate tax attributable to income in respect of a decedent (fiduclary's share) 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. 3,508 ▲ 23. Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28. 23. Compute tax from rate Schedule E, page 2. 24. Lova lump sum tax. Attach federal Schedule 4972. 25. Iowa minimum tax. Attach in A 6251. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 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. 29. Motor fuel tax credit. Attach Schedule C. 29. Motor fuel tax credit. Attach Schedule IA 4136. 30. Other credits. Attach IA 148 Tax Credits Schedule. 31. Total credits. Add lines 27 through 30. 32. Tax liability. Subtract line 31 from 26. 33. Tax paid with additional lows Fiduciary Income Tax Payment Voucher 33. Tax paid with additional lows Fiduciary Income Tax Payment Voucher 34. And Fiduciary Return Processing, lows Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467 By Schadule of preparer other than fiduciary Peparer's ID No. Address Segnature of preparer other than fiduciary Peparer's ID No. Address Segnature of preparer other than fiduciary P | | 12 | Fiduciary face Enter on Schedule D. nage 2 | | |
| 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. | | 13 | Charitable deduction from income in compliance with Will or Trust instrument | | |
| 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. | U, | | | | |
| 16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. 16. 17. Total. Add lines 10 through 16. 17. 68,875 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 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 25. Iowa minimum tax. Attach federal Schedule 4972 26. Tax before credits. Add lines 23 through 25. 26. 31. 27. Personal exemption credit. This is a nonrefundable credit. 27. 40.00 28. Schedule IA 130 or IA 1041 Schedule C. 28. 29. Motor fuel tax credit. Attach Schedule IA 4136. 29. 29. Motor fuel tax credit. Attach Schedule IA 4136. 29. 20. Tax liability. Subtract line 31 from 26. 30. 21. Tax liability. Subtract line 31 from 26. 30. 22. Tax liability. Subtract line 31 from 26. 31. 29. Agenty of the credits. Add lines 27 through 30. 31. 20. Tax liability. Subtract line 31 from 26. 32. 20. Tax liability. Subtract line 31 from 26. 32. 20. Tax liability. Subtract line 31 from 26. 34. 20. Tax liability. Subtract line 31 from 26. 34. 20. Tax liability. Subtract line 31 from 26. 21. Tax liability. Subtract line 31 from 25. 22. Tax liability. Subtract line 31 from 26. 23. Amount due. If line 33 is less than line 32, enter the difference. 35. 24. 25. 26. 27. 28. 29. 29. Motor fuel tax credit. Attach Attach Careful that line and any subtractive purposes. In the best holds with additional lows Fiduciary network that the transformation may be disclosed to lax officials of another state or of the United States for lax | Ć | | | | |
| 17. Total. Add lines 10 through 16. 18. Balance. Subtract line 17 from line 9 18. Balance. Subtract line 17 from line 9 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 23. Tax be zero on final return 24. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 24. Taxable income of fiduciary of subtract line 21 from line 18. Must be zero on final return 25. Taxable income of fiduciary of subtract line 21 from line 18. Must be zero on final return 26. Taxable income of fiduciary of subtract line 21 from line 18. Must be zero on final return 27. Taxable income of fiduciary of subtract line 21 from line 18. Must be zero on final return 28. Taxable income of fiduciary of subtract line 21 from line 18. Must be zero on final return 28. Taxable income of subtract line 21 from line 18. Must be zero on final return 29. Taxable income of subtract line 21 from line 18. Must be zero on | E | | | | |
| 18. Balance. Subtract line 17 from line 9 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Distributions to beneficiaries. Complete Schedule S on S on Schedule S on S o | | 17 | | | 8,875▲ |
| 20. Federal estate tax attributable to income in respect of a decedent (indicidary's share) 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 23. Compute tax from rate Schedule E, page 2. 24. Lowa lump sum tax. Attach federal Schedule 4972. 25. Lowa minimum tax. Attach IA 6251. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 30 or IA 1041 Schedule C. 29. Motor fuel tax credit. Attach IA 148 Tax Credits Schedule. 30. Other credits. Add lines 27 through 30. 31. Total credits. Add lines 27 through 30. 32. Tax liability. Subtract line 31 from 26. 33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher 34. Refund. If line 33 is larger than line 32, enter the difference. 35. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467 36. Amount due. If line 33 is less than line 32, enter the difference. 37. Moint of 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 rue, correct, and complete return for the taxable year as required by the income tax law of the State of lows and 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 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 hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the bes | | | Balance. Subtract line 17 from line 9 | 18. | |
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| 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. 3,508 23. 3,508 24. Iowa lump sum tax. Attach lederal Schedule E. page 2. 25. Compute tax from rate Schedule E. page 2. 26. Iowa minimum tax. Attach la 6251. 27. Personal exemption credit. Add lines 23 through 25. 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. 29. Motor fuel tax credit. Attach IA 48 Tax Credits Schedule 30. Other credits. Attach IA 148 Tax Credits Schedule 31. Total credits. Add lines 27 through 30. 32. Tax liability. Subtract line 31 from 26. 33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher 34. Again and the difference. 35. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467 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 to rinchards the complete return for the taxable year as required by the income tax law of the State to rinchards the complete return for the taxable year as required by the income tax law of the State to rinchards the complete return for the taxable year as required by the income tax law of the State to rinchards the complete return for the taxable year as required by the income tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards the recome tax law of the State to rinchards th | 5 5 | 20. | . Federal estate tax attributable to income in respect of a decedent (fiduciary's shar | re) 20 | |
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| 24. lowa lump sum tax. Attach federal Schedule 4972. 24. 25. lowa minimum tax. Attach I/A 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. 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 32. Tax liability. Subtract line 31 from 26. 32. 0 33. Tax paid with additional lowa 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. 36. Amount due. If line 33 is less than line 32, enter the difference and line 32. 37. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467 38. 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 nules 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. 8 | ade de | | • • | | |
| 25. lowa minimum tax. Attach IA 6251. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 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. Out-of-state tax credit. Attach Schedule C. 29. Motor fuel tax credit. Attach Schedule IA 4136. 29. Other credits. Attach IA 148 Tax Credits Schedule. 30. Other credits. Add lines 27 through 30. 31. Total credits. Add lines 27 through 30. 32. Tax liability. Subtract line 31 from 26. 33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher 33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher 34. Refund. If line 33 is larger than line 32, enter the difference. 35. Amount due. If line 33 is less than line 32, enter the difference. 36. One 37. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467 38. 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 lax law of the State of lowa and the rules and required under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax and the rules and required or officer representing fluciary 39. Personal exemption credit. Add. On the State tax information may be disclosed to tax officials of another state or of the United States for tax and the rules and required or officer representing fluciary 29. Date | tř. | 23. | . Compute tax from rate Schedule E, page 2. | 2331 | |
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| administrative purposes. Signature of fiduciary or officer representing fiduciary Signature of preparer other than fiduciary Preparer's ID No. Address 540 NORTH MAIN AVENUE Date | | | | | |
| Signature of induciary or officer representing liduciary Signature of preparer other than fiduciary Preparer's ID No. Address 540 NORTH MAIN AVENUE Date | | adn | ninistrative purposes. | attached hereto, has been duly examined; that to the besived by the income tax law of the State of lowa and the so fanother state or of the United States for tax | |
| 10 NYCHAND W DYWYNDG GDY 40 AD ADDGAS A CHANGO TY F10F0 1004 | | Sign | | | P5271 |
| W RICHARD K RIKKERS CFA 42-1277139 SIOUX CENTER, IA 51250-1824 04/05/12 CS BRUNSTING003602 63-001a (11/16/11) | _ | | 7.1 | | |
| | | ' <u> </u> | RICHARD K RIKKERS CPA 42-1277139 SIO | UX CENTER, IA 51250-1824 BRUNS | TING003602 04/05/12 63-001a (11/16/11) |

| ELMER H | BRUNSTING DECEDENTS | TR DTD | 27-64 | 53100 | Fiduciary Schedu | iles A, B, D, and E |
|---------------|--|---------------------|---------------------|-----------------------|-------------------------------------|--|
| | - Background Information: A | | cable questio | ns. | | |
| 1. Date esta | te was opened or created: | | - | 2. Date of | decedent's death: | |
| 3. Decedent | 's business or occupation: | | | - 4. Decede | ent's age at death: | |
| | cedent's final return filed? Yes | No | | | of decedent create trust? | Yes No |
| 7. Did deced | lent file IOWA return(s) up to the date o | f death? | es No If | no, attach earning | s statement or except 60 | To CODV |
| | edent's name and address: | | | | | |
| | | | | | | |
| 9. Name and | Social Security No. of decedent's spouse, if a | ny: | | | | |
| | ne(s) of executor(s): | | · | | | · · · · · · · · · · · · · · · · · · · |
| | e(s) and amount(s) of executor's fees p | • | · | F | | |
| | al audit been made on prior returns of | | | | Is an audit now in the pro | cess? Yes X No |
| | enses of administration or selling exper | | | | | |
| 14. Did you a | s fiduciary withhold on income distributi | ons made to non | resident benefi | ciaries?Ye | | |
| 15. Does the | estate/trust elect to recognize the gain | or loss on a distri | bution of prope | rty under section IF | RC 643(d)(e)? Yes | X No |
| Schedule I | B - Beneficiaries' Shares of In | come and Cı | edits: Attach | additional pages as r | necessary. In lieu of Sch. B, attac | ch federal Sch. K-1. |
| | | Be | neficiary A | Beneficiary B | Beneficiary C | TOTALS |
| 1. Names of | each beneficiary | 1. SE | E SCHEDU | LE K-1 EQ | UIVALENT(S) | |
| 2. Social Sec | curity Number | 2. | | | | |
| 3. Address | • | 3. | | | | |
| 4. lowa resid | lent (Yes/No) | 4. | | | | |
| 5. Net short- | term capital gain | 5. | | | | |
| 6. Net long-t | erm capital gain (100%) | 6. | | | | |
| 7. Depreciat | ion and depletion | 7. | | | | |
| 8. Ordinary i | ncome subject to lowa income tax | 8. | | | | 41,155 |
| | ot subject to lowa income tax | | | | | |
| | eductions | | | | | |
| REGARD | ING IOWA NONRESIDENT INCOME | | | • | • | |
| | me tax withheld, if any | | | | | |
| | ng agent's identification number | | | | | |
| | D - Explanation of Expenses | | | | | _ |
| | | | | | | |
| Line No. | | E | xplanation | · | Manuary 1 | Amount |
| 11 | TAX EXPENSE- STMT | 1 | | | | 8,875 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Schedule I | E - Tax Rates | | | | | |
| | Taxable Income | 4.0 | | | Of Excess | |
| | Over But No \$0 | \$1,439 | \$0.00 + | Tax Rate (0.36% x | Over \$0) | |
| | | \$2,878 | \$5.18 + | (0.72% x | \$1,439) | |
| | | | 15.54 + | (2.43% x | \$2,878) | |
| | | | 85.48 + 109.26 + | (4.50% x (6.12% x | \$5,756) \$12,951) | |
| | | | 37.66 + | (6.48% x | \$21,585) | |
| | \$28,780 \$ | 43,170 \$1,4 | 103.90 + | (6.80% x | \$28,780) | |
| | \$43,170 \$ \$64,755 | | 382.42 + 91.95 + | (7.92% x (8.98% x | \$43,170) \$64,755) | and the company of the contract of the contrac |
| | φ04,700 | over \$4,0 | 7 US.10 | (0.5070 X | ψυ•,100) | |
| | | | | | | 63-001b (09/21/11) |

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

| Name | Name of Estate or Trust | | Federal Identification TODY | | | | |
|-------|--|------------|-----------------------------|-------------|--|--|--|
| ELN | MER H BRUNSTING DECEDENTS TR DTD | 27-6453100 | | | | | |
| 4 – 1 | L-09 AS EST UTD 10-10-96 | | Column B | Column A | | | |
| | | All So | urce (from IA 1041) | Iowa Source | | | |
| 1. | Ordinary dividend income | 1 | 8,092 | | | | |
| 2. | Taxable interest income | | | | | | |
| 3. | Income from partnerships and other fiduciaries | | | | | | |
| 4. | Net rents and royalties | | 41,938 | 41,938 | | | |
| 5. | Net business and farm income (loss) | | | | | | |
| 6. | Net gain (loss) from capital assets | | 3,508 | | | | |
| 7. | Ordinary gains (losses) from federal form 4797 | | | | | | |
| 8. | Other income | | | | | | |
| 9. | Total income | | 53,538 | 41,938 | | | |
| 10. | Distribution to beneficiaries | | 41,155 | 34,498 | | | |
| 11. | Undistributed Net income (subtract line 10 from line 9) | | 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%) | 300000 | | 39.9 | | | |
| 14. | lowa tax on total income from line 23, IA 1041 | 20000000 | | 31 | | | |
| 15. | Personal exemption credit from line 27, IA 1041 | 2000000 | | \$ 40.00 | | | |
| 16. | Tax after credits (subtract line 15 from line 14) | ****** | Γ | | | | |
| 17. | Nonresident tax credit (multiply line 16 by line 13 and enter on line 28, IA 1041) | 90000000 | | | | | |

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

Iowa Schedule K-1 Equivalent

| Form IA 1041 | | | 2011 |
|----------------------------|---|---|-------------|
| | For calendar year 2011, or tax year beginning | , and ending | |
| Name of trust | | | Amended K-1 |
| ELMER H BRUN | STING DECEDENTS TR DTD | | ۵ |
| 4-1-09 AS ES | T UTD 10-10-96 | <u>Client</u> | CODMhai K-1 |
| Beneficiary's identifying | number ▶ 481-30-4685 | Estate's or trust's EIN ▶ 27-6453100 | |
| Beneficiary's name, addres | s, and ZIP code | Fiduciary's name, address, and ZIP code | |
| | | ANITA BRUNSTING | |
| NELVA BRUNST | ING | TRUSTEE | |
| 13630 PINERO | CK LN | 2003 BLOOMINGDALE CIR | |
| HOUSTON | TX 77079-5914 | VICTORIA TX 7 | 7904 |
| Resident state: | TEXAS | | |

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

| 1 Bene | eficiary's Share of Federal Taxable Income | 1 | 50,030 | This data presented for information only |
|--------------|---|-------|--------|--|
| Inco | me | | | |
| 2 Inte | erest | 2 | | Schedule B, Part I or IA 126, line 2 |
| 3 Ore | dinary dividends | 3 | | Schedule B, Part II or IA 126, line 3 |
| 4a Ne | et short-term capital gains | . 4 a | | Form IA 1040, line 6 or IA 126, line 6 |
| | et long-term capital gains | | | Form IA 1040, line 6 or IA 126, line 6 |
| 5 Bu | siness / Nonpassive | | | |
| a l | income | . 5 a | | ٦ |
| | Depreciation | | | Net amount to: Form IA 1040, line 10 or |
| | Depletion | | | Form IA 126, line 10 |
| | Amortization | | | |
| 6 Re | ental and Passive | | | |
| a I | Income | 6 a | 34,498 | ٦ |
| | Depreciation | | | Net amount to: Form IA 1040, line 10 or |
| | Depletion | | | Form IA 126, line 10 |
| | Amortization | | | |
| | ributions in the Final Year of Estate / Trust | | | |
| a Ex | cess deductions on termination | 7a | | Schedule A, line 21 |
| | ort-term capital loss carryover | | | Form IA 1040, line 6 or IA 126, line 6 |
| c Lor | ng-term capital loss carryover | C | | Form IA 1040, line 6 or IA 126, line 6 |
| d Ne | et operating loss (NOL) carryover | d | | Form IA 1040, line 14 or IA 126, line 14 |
| | Preference Items | | | |
| a Ac | celerated depreciation | 8 a | | Form IA 6251 |
| | pletion | | | Form IA 6251 |
| c Am | nortization | | | Form IA 6251 |
| d Ex | clusion items | d | | Form IA 8801 |
| | er Items | | | |
| a Ta | x-exempt interest | . 9 a | | This data presented for information only |
| | tate tax deduction | | | This data presented for information only |
| | thholding | | | This data presented for information only |

Additional Information:

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 **lowa Statements**

FYE: 12/31/2011

Statement 1 - Form IA 1041, Page 2, Schedule D - Taxesient Copy

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

| | 19 | Estate tax deduction including certain generation-skipping taxes (attach computation) | | | | | | |
|--------------|------|---|---|-------------------------|-----------|-----------------|--|------|
| | 20 | | | | 20 | | | 100 |
| | 21 | Add lines 18 through 20 | | | 21 | | | 267 |
| | 22 | Taxable income. Subtract line 21 from line 17. If | a loss, see instructions | | 22 | | | -100 |
| | 23 | | | | 23 | | | 0 |
| | 24 | Payments: a 2011 estimated tax payments ar | nd amount applied from 2010 return | | 24a | | | |
| ts | b | Estimated tax payments allocated to beneficiarie | es (from Form 1041-T) | .,,.,,.,,,,,,,, | 24b | | | |
| ments | C | | .,, | | 24c | | | |
| ayı | d | Tax paid with Form 7004 (see instructions) | | | 24d | | | |
| Q. | е | Federal income tax withheld. If any is from Form | n(s) 1099, check ▶ □ | | 24e | | | |
| and | | | ; g Form 4136 | | 24h | | | |
| | 25 | | d 24h | | 25 | | | |
| [ax | 26 | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 26 | | | |
| • | 27 | Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed | | | | | | |
| | 28 | Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid | | | | | | |
| | 29 | Amount of line 28 to be: a Credited to 2012 | estimated tax | Refunded > | 29 | | · | |
| Sign Here | | r penalties of perjury, I declare that I have examined this return, inclu correct, and complete. Declaration of preparer (other than taxpayer) i | ding accompanying schedules and statements, and to the best of my kes based on all information of which preparer has any knowledge. | nowledge and belief, i | t is | return showr | he IRS discus with the prep below (see i | arer |
| | | Signature of fiduciary or officer representing fiduciary | Date EIN of fidu | ciary if a financial in | stitution | | X Yes | No |
| | Prin | t/Type preparer's name | Preparer's signature | Date | Check | if | PTIN | |
| Paid | RIC | HARD K RIKKERS CPA | RICHARD K RIKKERS CPA | 04/05/12 | self-emp | loyed | P001443 | 154 |

51250-1824

P528/122-3375

KROESE & KROESE P.C.

SIOUX CENTER, IA

540 NORTH MAIN AVENUE

Phone no.

Firm's EiN ▶ 42-1277139

Preparer

Use Only

Firm's name

Firm's address

| 2034/ | | | | | |
|----------|--|---------------|---|-----|---|
| Form | 1041 (2011) BRUNSTING IRREVOCABLE LIFE 76-6124195 | | | F | Page 1 |
| | hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund | | | | M |
| 1 | Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) | 1 | | | |
| 2 | The example income allegable to abortishly contributions (and incomedians) | 2 | | | |
| 3 | Subtract line 2 from line 1 | 3 | | | |
| 4 | Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes | <u>eat</u> | 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 | <u> </u> | | | *************************************** |
| | hedule B Income Distribution Deduction | 1 - | | | |
| 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 | | | |
| 4 5 | Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) | <u>4</u> 5 | | | C |
| 6 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss | - | | | |
| U | and a marketing an ambiguity | 6 | | | |
| 7 | Distributable net income. Combine lines 1 through 6. If zero | | | | |
| • | and any angles of the control of the | 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 | | | С |
| 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 | | | <u> 167</u> |
| 15 | Income distribution deduction.Enter the smaller of line 13 or line 14 here and on page 1, line 18 | 15 | | | <u> 167</u> |
| Se | hedule G Tax Computation (see instructions) | \$0000000000 | | | |
| 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) | | | | _ |
| _ | d Total. Add lines 1a through 1c | 1d | | | |
| 2a | Foreign tax credit. Attach Form 1116 2a | | | | |
| | General business credit. Attach Form 3800 2b | | | | |
| c d | Credit for prior year minimum tax. Attach Form 8801 2c 2d 2d | | | | |
| 3 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 3 | | | 0 |
| 4 | Total credits. Add lines 2a through 2d Subtract line 3 from line 1d. If zero or less, enter -0- | 4 | | | |
| 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 | | | | Х |
| | Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ | <i>.</i> | | | |
| 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 | | | | X |
| | over a bank, securities, or other financial account in a foreign country? | | | | |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the | | | | |
| | | | , | | ļ i |
| 4 | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a | | | | |
| 5 | foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions 5. Did the estate or trust receive or pay any qualified residence interest on seller-provided financing? If "Yes," see | | | | X |
| | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment | | | | X |
| | 6 If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) | | | | |
| 7 8 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the | , . , , . | P5283 | | |
| 9 | estate, and check here Are any present or future trust beneficiaries skip persons? See instructions | | | | Х |
| <u> </u> | ray any process or faction and bonomoration only personner due metadostria. | | · · · · · · · · · · · · · · · · · · · | | |

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service

| | RUNSTING IRREVOCABLE LIFE | | Client C | ODV |
|-----|--|---|---------------|-----------------------------|
| | SURANCE TRUST | | 76-61241 | |
| 444 | Estate's or Trust's Share of Alternative Minimum Tax | able Income | | |
| 1 | Adjusted total income or (loss) (from Form 1041, line 17) | | 1 | 167 |
| 2 | Interest | | 1 1 | |
| 3 | Taxes | | 1 . 1 | |
| 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 | e) | 10 | |
| 11 | Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A | | | |
| 12 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | | | |
| 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 ta | x and AMT) | 14 | |
| 15 | Passive activities (difference between AMT and regular tax income or loss) | | | |
| 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 | *** * | | احدا | |
| 20 | Research and experimental costs (difference between regular tax and AMT) | | | |
| 21 | Income from certain installment sales before January 1, 1987 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 21 (| |
| 22 | Intangible drilling costs preference | | 1 00 1 | |
| 23 | Other adjustments, including income-based related adjustments | | | |
| 24 | Alternative tax net operating loss deduction (See the instructions for the limitation t | hat applies.) | 24 (| |
| 25 | Adjusted alternative minimum taxable income. Combine lines 1 through 24 | | | 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) | | | |
| 28 | Add lines 26 and 27 | | 28 | 167 |
| 29 | Estate's or trust's share of alternative minimum taxable income. Subtract line 28 fm | om line 25 | 29 | , |
| | If line 29 is: | ************ | .,,,,,,,,,,,, | |
| | • \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The | e estate or | | |
| | trust is not liable for the alternative minimum tax. | | | |
| | Over \$22,500, but less than \$165,000, go to line 45. | | | |
| | • \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52. | | | |
| Pa | Income Distribution Deduction on a Minimum Tax Bas | sis | ····· | |
| 30 | Adjusted alternative minimum taxable income (see instructions) | | 30 | 167 |
| 31 | Adjusted tax-exempt interest (other than amounts included on line 8) | | | |
| 32 | Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0 | w | 32 | |
| 33 | Capital gains for the tax year allocated to corpus and paid or permanently set aside | | | |
| | purposes (from Form 1041, Schedule A, line 4) | | 33 | |
| 34 | Capital gains paid or permanently set aside for charitable purposes from gross income (see ins | | | |
| 35 | Capital gains computed on a minimum tax basis included on line 25 | | | |
| 36 | Capital losses computed on a minimum tax basis included on line 25. Enter as a po | ositive amount | 36 | |
| 37 | Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. | | | 167 |
| 38 | Income required to be distributed currently (from Form 1041, Schedule B, line 9) | | | 167 |
| 39 | Other amounts paid, credited, or otherwise required to be distributed (from Form 1 | 041, 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) | | | |
| 42 | Tentative income distribution deduction on a minimum tax basis. Subtract line 41 fi | | | 167 |
| | aperwork Reduction Act Notice, see the Instructions for Form 1041. | | Sche | 28 65rm 1041) (2011) |

Schedule I (Form 1041) (2011)

76-6124195

| Pa | 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 basisEnter the smaller of line 42 or line 43. | l | O |
| nacionatico | Enter here and on line 26 | eat | 1 Copy 167 |
| | art III Alternative Minimum Tax | 1 | |
| 45 | Exemption amount | 45 | 22,500 |
| 46 | Enter the amount from line 29 | l | |
| 47 | Phase-out of exemption amount 47 75,000 | | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0- | | |
| 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 Line 52 Computation Using Maximum Capital Gains Rates | 56 | |
| | W | Γ | |
| | 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. | | |
| E7 | Enter the amount from line 51 | 57 | |
| 57 59 | Enter the amount from Schedule D (Form 1041), line 22, line 13 of the | | |
| 58 | 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 | | |
| 33 | refigured for the AMT, if necessary). If you did not complete Schedule D | | |
| | for the new devices the AMT cates O | | |
| 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- | | |
| 66 | Subtract line 65 from line 64. If zero or less, enter -0- | | |
| 67 | Enter the smaller of line 57 or line 58 | | |
| 68 | Enter the smaller of line 66 or line 67 | | |
| 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 | | |
| 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) | | D - 0 - - - - - - - - - - |
| | and subtract \$3,500 from the result | 74 | P5287 |
| 75 | Enter the smaller of line 73 or line 74 here and on line 52 | 75 | |

2011 Schedule K-1 (Form 1041)

Department of the Treasury Internal Revenue Service

For calendar year 2011, 12/31/2011 or tax year beginning

03/31/2012 and ending

| | | | l | | | | |
|---|------|--|--------|------------------------------------|--|--|--|
| Beneficiary's Share of Income, Deductions, Credits, etc. ▶ See back of form and instructions. | 2b | Qualified dividends | | | | | |
| Part I Information About the Estate or Trust | 3 | Net short-term capital gain | | | | | |
| A Estate's or trust's employer identification number | 4a | Net long-term capital gain | | · | | | |
| 76-6124195 B Estate's or trust's name | 4b | 28% rate gain | 12 | Alternative minimum tax adjustment | | | |
| B Coldico di Rusi a Figure | 4c | Unrecaptured section 1250 gain | | | | | |
| BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST | 5 | Other portfolio and nonbusiness income | | | | | |
| C Fiduciary's name, address, city, state, and ZIP code | 6 | Ordinary business income | | | | | |
| ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR | 7 | Net rental real estate income | 13 | Credits and credit recapture | | | |
| VICTORIA TX 77904 | 8 | Other rental income | | | | | |
| | 9 | Directly apportioned deductions | | | | | |
| D Check if Form 1041-T was filed and enter the date it was filed | | | 14 | Other information | | | |
| E X Check if this is the final Form 1041 for the estate or trust | | | E * | 34 STMT | | | |
| | 10 | Estate tax deduction | | | | | |
| 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 | | e attached statement for additi | onal i | information | | | |
| | | Note. A statement must be attached showing the | | | | | |
| | | eficiary's share of income and | | | | | |
| | | luctions from each business, re | | | | | |
| | | other rental activity. | | | | | |
| | Only | | | | | | |

X Final K-1

Part III

1

2a

Interest income

Ordinary dividends

Amended K-1

34

Beneficiary's Share of Current Year Income.

Final year deductions

Client Copy

Deductions, Credits, and Other Items

For IRS Use

P5289 Schedule K-1 (Form 1041) 2011

Foreign beneficiary

H X Domestic beneficiary

| 983 | 4X2012 | | X | Final K-1 | | Amended K-1 | | LL11 OMB No. 1545-0092 |
|------|--|--|---|---|--------------------|---|-----------|--|
| Scl | nedule K-1 | 2011 | F | *************************************** | eficia | , | | Current Year Income, |
| • | rm 1041) | 2011 | | | | | | d Other Items |
| - | rtment of the Treasury al Revenue Service | For calendar year 2011, | 1 | Interest income | | ~ 4 | 11 | Final year deductions |
| | | or tax year beginning $\frac{12/31/2011}{31/2012}$ and ending $\frac{03}{31/2012}$ | 2a | Ordinary dividend | | 34 | CI | ent Copy |
| | | f Income, Deductions, | 2b | Qualified dividend | is | | | - |
| **** | edits, etc. | ► See back of form and instructions. About the Estate or Trust | 3 | Net short-term ca | pital gain | *************************************** | | |
| | Estate's or trust's employer identificatio | | 4a | Net long-term cap | oital gain | | | |
| | 76-6124195 | | 4b | 28% rate gain | | | 12 | Alternative minimum tax adjustment |
| B | Estate's or trust's name | | 4c | Unrecaptured sec | tion 1250 | gain | | |
| | BRUNSTING IRREVINSURANCE TRUST | | 5 | Other portfolio an nonbusiness inco | | | | |
| С | Fiduciary's name, address, city, state, a | ınd ZIP code | 6 | Ordinary business | s income | | | |
| | ANITA BRUNSTING TRUSTEE | | 7 | Net rental real es | tate incom | 1 0 | | |
| | 2003 BLOOMINGDA VICTORIA | ALE CIR TX 77904 | 8 | Other rental incor | me | | 13 | Credits and credit recapture |
| | | | 9 | Directly apportion | ed deduct | ions | | |
| D | Check if Form 1041-T was filed ar | nd enter the date it was filed | *************************************** | | ••••• | *************************************** | | |
| | | | | | | | 14 E * | Other information 34 STM |
| E | X Check if this is the final Form 104 | I for the estate or trust | 10 | Estate tax deduct | ion | | | |
| | Part II Information A | about the Beneficiary | | | | | | |
| F | Beneficiary's identifying number | | | | | | | |
| | 509-56-6228 | | - | | | | | |
| G | Beneficiary's name, address, city, state | , and ZIP code | | | | | | |
| | CAROLE BRUNSTIN | 1G | | | | | | |
| | 5822 JASON | my 77074 | ı | ee attached sta | | | | |
| | HOUSTON TX 77074 | | bei dei | | re of in each b | come and | direc | owing the tly apportioned real estate, and |
| | | | For IRS Use Only | | | | | |
| н | X Domestic beneficiary | Foreign beneficiary | F. | | | | | |

Foreign beneficiary

H X Domestic beneficiary

OMB No. 1545-0092

33

Interest income

Ordinary dividends

Qualified dividends

Net short-term capital gain

Net long-term capital gain

Unrecaptured section 1250 gain

28% rate gain

Other portfolio and nonbusiness income

Ordinary business income

Net rental real estate income

Directly apportioned deductions

Other rental income

Estate tax deduction

Deductions, Credits, and Other Items

13

E *

Final year deductions

Alternative minimum tax adjustment

Credits and credit recapture

Other information

33 STMT

Client Copy

| Sched | ule | K-1 |
|-------|-----|-----|
| (Form | 104 | l1) |

Department of the Treasury Internal Revenue Service

2011

1

2a

For calendar year 2011,

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

TX 77081

Foreign beneficiary

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

| | eneficiary's Share of Income, Deductions, redits, etc. See back of form and instructions. | 2b |
|---|---|----------|
| | Part I Information About the Estate or Trust | 3 |
| A | Estate's or trust's employer identification number | 4a |
| | 76-6124195 | 4b |
| В | Estate's or trust's name | <u> </u> |
| | | 4c |
| | BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST | 5 |
| С | Fiduciary's name, address, city, state, and ZIP code | |
| | ANITA BRUNSTING | 6 |
| | TRUSTEE 2003 BLOOMINGDALE CIR | 7 |
| | VICTORIA TX 77904 | 8 |
| | | 9 |
| D | Check if Form 1041-T was filed and enter the date it was filed | |
| E | \overline{X} Check if this is the final Form 1041 for the estate or trust | |
| | Part II Information About the Beneficiary | 10 |
| F | Beneficiary's identifying number | |
| | 509-56-6234 | |
| G | Beneficiary's name, address, city, state, and ZIP code | |

*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



Schedule K-1 (Form 1041) 2011

CARL BRUNSTING 5629 FLACK

HOUSTON

H X Domestic beneficiary

P5293

X Final K-1 Amended K-1 OMB No. 1545-0092 2011 Schedule K-1 Beneficiary's Share of Current Year Income, Part III (Form 1041) Deductions, Credits, and Other Items Department of the Treasury Interest income Final year deductions For calendar year 2011, Internal Revenue Service 12/31/2011 33 or tax year beginning Client Copy and ending 03/31/20122a Ordinary dividends Beneficiary's Share of Income, Deductions, Qualified dividends Credits, etc. See back of form and instructions. Net short-term capital gain Part I Information About the Estate or Trust Estate's or trust's employer identification number Net long-term capital gain 76-6124195 28% rate gain Alternative minimum tax adjustment B Estate's or trust's name Unrecaptured section 1250 gain BRUNSTING IRREVOCABLE LIFE Other portfolio and nonbusiness income INSURANCE TRUST C Fiduciary's name, address, city, state, and ZIP code Ordinary business income ANITA BRUNSTING TRUSTEE 7 Net rental real estate income 2003 BLOOMINGDALE CIR Credits and credit recapture TX 77904 VICTORIA Other rental income Directly apportioned deductions D Check if Form 1041-T was filed and enter the date it was filed Other information E * 33 STMT \overline{X} Check if this is the final Form 1041 for the estate or trust Estate tax deduction 10 Information About the Beneficiary Beneficiary's identifying number 456-25-5947 G Beneficiary's name, address, city, state, and ZIP code AMY BRUNSTING 2582 COUNTRY LEDGE DR *See attached statement for additional information. TX 78132-4109 NEW FRAUNFELS Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity. For IRS Use Only H X Domestic beneficiary Foreign beneficiary

| 983 | 34X2012 | | | | | | |
|-----|---|--------------|------------------|--|-------------|--|---------------------------------------|
| | | ſ | X | Final K-1 | Amended K-1 | | 5 5 1 1 1 OMB No. 1545-009: |
| | hedule K-1 20 prm 1041) | | 300000 | rt III Beneficia | | | Surrent Year Income, d Other Items |
| | | ./2011 | 1 | Interest income | 33 | 11 | Final year deductions |
| | and ending $03/31/20$ | 12 : | 2a | Ordinary dividends | | CI | ient Copy |
| | eneficiary's Share of Income, Deduction redits, etc. | tions. | 2b | Qualified dividends | | ······································ | |
| | Part I Information About the Estate or Trust | | 3 | Net short-term capital gain | | | |
| A | Estate's or trust's employer identification number | , | 4a | Net long-term capital gain | | | |
| B | 76 - 6124195 Estate's or trust's name | | 4b | 28% rate gain | | 12 | Alternative minimum tax adjustment |
| _ | | - | 4c | Unrecaptured section 1250 | gain | | |
| | BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST | | 5 | Other portfolio and nonbusiness income | | | |
| С | Fiduciary's name, address, city, state, and ZIP code ANITA BRUNSTING | | 6 | Ordinary business income | | | |
| | TRUSTEE 2003 BLOOMINGDALE CIR | | 7 | Net rental real estate incom | 16 | 13 | Credits and credit recapture |
| | VICTORIA TX 77904 | ALCOHOLO III | 8 | Other rental income | | | Credits and Credit recapture |
| | | | 9 | Directly apportioned deduc | lions | | |
| D | Check if Form 1041-T was filed and enter the date it was filed | | | | | 14 | Other information |
| E | \overline{X} Check if this is the final Form 1041 for the estate or trust | | | | | E * | 33 STM |
| | | | 10 | Estate tax deduction | | | |
| | 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 | | Not ebene | e attached statemer e. A statement must eficiary's share of in uctions from each b er rental activity. | be attache | ed sh direc | owing the tly apportioned |
| | | | | | | | |

For IRS Use Only



H X Domestic beneficiary

Foreign beneficiary

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

Client Gopy95

| | if of four taxpayers now use IRS e-tile. Go to www.irs.gov/etile for details on using IR ic filing include the following: | S e-tile, The benefits of |
|-----------|--|--|
| | r refunds • Secure transmissions accurate returns • Easier filing method | E-payment options Receipt acknowledged |
| Check the | e applicable box to indicate the reason this return is not being filed electronically. Do поt 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. | |
| Wa | aiver Reference Number Approval Letter Da | te |
| 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 attached to this return. | or Schedule |
| 6 Ch | eck 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 preparent who live and work abroad. | arers without social security |
| 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 el | ectronically. |
| | | |
| | | |
| .,.,,,. | | , |
| | | |
| | | |
| | | |
| ******* | | |
| | | |
| | | |
| | | |
| | | DECO |
| | | P5299 |

76-6124195

FYE: 3/31/2012

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

76-6124195

FYE: 3/31/2012

Federal Statements CAROLE BRUNSTING 509-56-6228

Client Copy

| Schedule K-1 | , Box 14, | , Code E - Net Investment Income Informa | ation |
|--------------|-----------|--|-------|
| | | | |

Description Amount
INTEREST INCOME \$ 34

P5303

76-6124195 FYE: 3/31/2012

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

P5305

76-6124195 FYE: 3/31/2012

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

P5307

76-6124195 FYE: 3/31/2012

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

P5309

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 | | | | | | DECE | EASED | Your | socia | l security nu | mber | | | |
| NELVA E BRUNSTING | | | | | | | 11/ | 11/11 | 4 | 81- | -30-46 | <u> 85</u> | | |
| If a joint return, spous | e's first | name and initial | Last name | | | | | | Cli | | | ocial securit | y numbe | er |
| • | | street). If you have a P. | • | ns. | | | | | Apt. no. | A | Make | sure the SSN t on line 6c ar | | |
| City, town or post offic VICTORIA | | , and ZIP code. If you | have a foreign addres | s, also complete spac | ces below (s | ee instructions | \$). | | | • | Ch if fi | esidential Ele leck here if you iling jointly, wa | ı, or your nt \$3 to g | spouse to this |
| Foreign country name | 9 | | Foreign province/cou | inty | | | | Foreign pos | tal code | | not | nd. Checking a t change your You | tax or refi | und. |
| Filing Status | 1 2 | Single | | | | 4 Hea | ed of house qualifying p | hold (with querson is a ch | alifying person). (Se ild but not your dep | e instr | uctions , enter | s.) If | si | oouse |
| | 2 | Married filing jointly | iy (even if only one ha | d income) | | chile | d's name h | ere. | | | | | | |
| Check only one | 3 | | rately. Enter spouse's | SSN above | | 5 Qua | alifying wido | w(er) with de | pendent child | | | | | |
| box. | | and full name here | | | | | | | ····· | | | . Bausa ah | | |
| | 6a | 1 1 _ | someone can cla | im you as a dep | endent, d | o not chec | k box 6a | | ,,,,,,, | <i>.</i> |] | Boxes cho on 6a and | | 1 |
| Exemptions | <u>b</u> | Spouse | | <u> </u> | | | **** | | | 141 | <u>ئە .</u> | No. of chi on 6c who | | |
| | С | Dependents: | | | | (2) Deper | ndent's | (3) | Dependent's | lage | v if ld unde s 17 qu | er on ocwinc ial. ● lived w | | |
| | | (4) | 5 t | | | social security | number | ге | lationship to you | tax | child • did not live with e instr.) you due to divorce | | | |
| If more than four | | (1) First name | Last | name | | | | | | (se | e instr. | or separat | ion | * |
| dependents, see | | | | | | | | | | ┪┈ | ╫ | (see insu) | ucuons) | |
| instructions and | | *************************************** | | | | | | | | 十 | H | Dependen not entere | | |
| check here ▶ | | | | | | | | | | _ | H | | | |
| | d | Total number of | exemptions clair | med | 4 | | | | | | <u> </u> | Add numl lines abov | | 1 |
| *************************************** | 7 | | , etc. Attach Form(s) | | | | | | | 7 | 1 | • | | |
| Income | 8a | | t. Attach Schedul | | | | | | | 88 | | | | 463 |
| Attach Form(s) | b | | erest. Do not inc | | | | | | 387 | ⁷ | | | | |
| W-2 here. Also | 9a | Ordinary dividen | nds. Attach Sched | dule B if required | j | | | | | 98 | | | 13, | 239 |
| attach Forms | b | Qualified dividen | | ., | | | | | 8,208 | 1 | | | | |
| W-2G and 1099-R if tax | 10 | Taxable refunds | , credits, or offse | ts of state and lo | ocal incon | ne taxes | | | | 10 | | | | 488 |
| was withheld. | 11 | Alimony received | đ | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | | 11 | | | | |
| If you did not | 12 | Business income | e or (loss). Attach | Schedule C or | C-EZ | | .,, | | <u></u> | 12 | ! | | | |
| get a W-2, | 13 | Capital gain or (loss). A | Attach Schedule D if req | juired. If not required, c | check here 🕨 | • | | | <u> </u> | 13 | <u> </u> | | 9, | <u>756</u> |
| see instructions. | 14 | Other gains or (I | losses). Attach F | orm 4797 | | | | | | 14 | Ц_ | | | |
| | 15a | IRA distributions | * | 15a | 58 | ,792 I | Taxab | le amount | | 15 | | | | 792 |
| | 16a | Pensions and ar | | 16a | | | | le amount | | 16 | | | | <u>920</u> |
| Enclose, but do | 17 | | te, royalties, parti | | orations, | rusts, etc. / | Attach So | chedule E | -,-, | 17 | | | <u>41,</u> | 938 |
| not attach, any payment. Also, | 18 | | (loss). Attach Sc | hedule F | | | | | | 18 | | | | |
| please use | 19 | Unemployment of | | | | | | | | 19 | | | | |
| Form 1040-V. | 20a | Social security ben | | 20a | 20 | ,642 I | o Taxab | le amount | | 20 | | | <u> 17,</u> | <u>546</u> |
| | 21 | | ist type and amo | | | b 04 Th | | | | 21 | | | E 0 | 140 |
| | 22 | | ounts in the far r | ignt column for ill | ines / thre | ougn ∠1. Tr | 1 . 3 | r total inc | ome > | 22 | : | | -24, | 142 |
| Adjusted | 23 24 | Educator expens | ses s expenses of res | | | | 23 | | | ┨ | | | | |
| - | 44 | | ment officials. At | = | = | | 24 | | | | | | | |
| Gross | 25 | - | account deduction | | | | 25 | | | ┨ | | | | |
| Income | 26 | | s. Attach Form 3 | | | | 26 | | | ┨ | | | | |
| | 27 | • | of self-employme | | chedule S | E | 27 | | | ┧ | | | | |
| | 28 | • | SEP, SIMPLE, an | | | - ., | 28 | | | ┧ | | | | |
| | 29 | | ealth insurance of | | | | 29 | | | ┧ | | | | |
| | 30 | | withdrawal of sa | | | | 30 | | ······ | 1 | | | | |
| | 31a | | b Recipient's S | | | | 31a | | | 1 | | | | |
| | 32 | IRA deduction | • | | | | 32 | ······ | | 7 | | | | |
| | 33 | Student loan inte | | | | | 33 | | |] | | | | |
| | 34 | | . Attach Form 89 | . , . , | | | 34 | | |] | | | | |
| | 35 | Domestic produc | ction activities de | | | | 35 | | |] | ₩_ | NEO 4 4 | | |
| | 36 | Add lines 23 thro | ough 35 | | | , | | | | 3€ | P | <u> 5311</u> | | |
| | 37 | Subtract line 36 | from line 22. This | s is your adjuste | ed gross | income,,, | | , , , , , , , , , , | . | 37 | · | 1 | .52, | 142 |

| Form 1040 (2011) |) NEL | VA E BRUNSTING | | | | 481-30-4 | |
|---|----------------------|--|---------------------------------------|--|---|--------------------------------------|-----------------|
| Tax and | 38 | Amount from line 37 (adjusted gross income) | | | | 38 | 152,142 |
| Credits | 39a | Check X You were born before January 2, 1 | 947, Blind. | 7 Total boxes | | | |
| | | if: The Spouse was born before January 2 | 2, 1947, 🔲 Blind. | ∫ checked ► | 39a <u>1</u> | | |
| Ctandand | η b | If your spouse itemizes on a separate return or you | ı were a dual-status a | alien, check here 🕨 | 39b | | |
| Standard Deduction | 40 | Itemized deductions (from Schedule A) or your s | tandard deduction | (see left margin) | | 40 | 110,886 |
| for | 41 | Subtract line 40 from line 38 | | | ∷Cli€ | ent Copy | 41,256 |
| People who | 42 | Exemptions. Multiply \$3,700 by the number on line | | | Ι. | 42 | 3,700 |
| check any box on line | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than | line 41, enter -0- | | • | 43 | 37,556 |
| 39a or 39b or who can be | 44 | Tax (see instr.). Check if any from: a Form(s) b Form 4972 | g 962 | | | 44 | 4,432 |
| claimed as a | 45 | Alternative minimum tax(see instructions). Attac | h Form 6251 | ********** | * | 45 | |
| dependent, see | 46 | | 46 | 4,432 | | | |
| instructions. | 47 | .,.,, | | | | | |
| All others: | 48 | Foreign tax credit. Attach Form 1116 if required Credit for child and dependent care expenses. Attach | ch Form 2441 | 47 | | | |
| Single or Married filing | 49 | | , , | 49 | | | |
| separately, \$5,800 | 1 | | | 50 | | | |
| Married filing | 50 | Retirement savings contributions credit. Attach For | | | | | |
| jointly or Qualifying | 51 | | | 51 | | | |
| widow(er), \$11,600 | 52 | Residential energy credits. Attach Form 5695 | | 52 | | | |
| Head of | 53 | Other credits from Form: a 3800 b 8801 c | L L | 53 | | | |
| household, \$8,500 | 54 | Add lines 47 through 53. These are your total cred | ************* | | | 54 | |
| ψο,οοο | <u> 55</u> | Subtract line 54 from line 46. If line 54 is more than | line 46, enter -0 | <u></u> | | 55 | 4,432 |
| Other | 56 | Self-employment tax. Attach Schedule SE | | ••••• | | 56 | |
| Taxes | 57 | Unreported social security and Medicare tax from F | home | | , . , , . , | 57 | |
| luxoo | 58 | Additional tax on IRAs, other qualified retirement pla | ans, etc. Attach Forn | 1 5329 if required | <i></i> | 58 | |
| | 59a | Household employment taxes from Schedule H | | | l | 59a | |
| | b | First-time homebuyer credit repayment. Attach Form | m 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 |
| | 62 | Federal income tax withheld from Forms W-2 and 1 | 1099 | 62 | | | |
| Payments | | 2011 estimated tax payments and amount applied from 201 | | 63 | 9,340 | | |
| If you have a | 64a | Earned income exactit (EtC) | , | 64a | | | |
| qualifying | b | Nontaxable combat pay election 64b | | | | | |
| child, attach Schedule EIC. | 65 | Additional child tax credit. Attach Form 8812 | | 65 | | | |
| Solieudie Elo. | 66 | American opportunity credit from Form 8863, line 14 | | 66 | | | |
| | | | | 67 | | | |
| | 67 | First-time homebuyer credit from Form 5405, line 10 | | | | | |
| | 68 | Amount paid with request for extension to file | | 68 | | | |
| | 69 | Excess social security and tier 1 RRTA tax withheld | · · · · · · · · · · · · · · · · · · · | 70 | | | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 | | | | | |
| | 71 | Credits from Form: a 2439 b 8839 c | 8801 d 8885 L | <u>_71 </u> | | | |
| | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payme | | | | 72 | 9,340 |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from | | | ···:·· | 73 | 4,908 |
| | 74a | Amount of line 73 you want refunded to you. If For | | | .▶ ∐ ┃ | 74a | 4,908 |
| Direct deposit? | ▶ b | | Type: X Checki | ing Savings | | | |
| See instructions. | ► d | Account number 586027563523 | | 1 | | | |
| | 75 | Amount of line 73 you want applied to your 2012 | estimated tax► | 75 | | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 61. Fo | or details on how to p | ay, see instructions | ▶ [| 76 | |
| You Owe | 77 | Estimated tax penalty (see instructions) | | 77 | | | |
| Third Party | Do you | want to allow another person to discuss this return v | with the IRS (see inst | ructions)? X Yes | . Complete | below. | No |
| - | y Designee | 'e | Per | rsonal identification number | (PIN) | 84948 | |
| Designee | name | ▶ RICHARD K RIKKERS CPA | | P | none no. | 712-722- | 3375 |
| Sign | Under per | afties of perjury, I declare that I have examined this return and accounce, correct, and complete. Declaration of preparer (other than taxpa | ompanying schedules and | statements, and to the best | of my knowledg | e and helief | |
| Here | Your signa | | Date Your occupation | ation of which preparer has | any knowledge. | Daytime phone | : number |
| Joint return? | | | DECEASEI |) | | | |
| See instr. Keep a copy | Snowee's | signature. If a joint return,both must sign, | Date Spouse's occupa | | | If the IRS sent y Protection PIN, | ่อย an Identity |
| for your spouse's signature. If a joint return portrindst sign. | | | | | | | |
| | Print/Type or | eparer's name Preparer's sig | gnature | l r | ate | (see instr.) | |
| D-1-I | | | • | ! " | | 1~ | |
| | | | K RIKKERS CPA | IV | 4/05/12 | | |
| | Firm's name | ► KROESE & KROESE P.C. | | | | | <u>1277139</u> |
| Use Only | Firm's address | • | 4190A TABL STOT | 050 4004 | Ph | none no. P. 7. 2. P. 5. 2. 1. 2. | |
| | ······ | SIOUX CENTER | IA 51: | <u> 250-1824</u> | | ₇₁₂ -P,5313 | 375 |

 $(x) = (x,y) \in \mathfrak{t}_{p}$

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ Do not send to the IRS. This is not a tax return.

▶ Keep this form for your records. See instructions.

2011

| Declaration Control Number (DCN) 00420512019602 | Client Copy |
|--|---|
| Taxpayer's name | Social security number |
| NELVA E BRUNSTING | 481-30-4685 |
| Spouse's name | Spouse's social security number |
| Part I Tax Return Information — Tax Year Ending December 31, 2011 (W | hole 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 |
| Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, lin Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12) | 4 4,908 |
| 5 Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12) Part II Taxpayer Declaration and Signature Authorization (Be sure you get | and keen a copy of your return) |
| in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service originator (ERO) to send my return to the IRS and to receive from the IRS(a) an acknowledgement of receipt or reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the Agent to Initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicate of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to re Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (ca Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 but date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to recanswer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent. Taxpayer's PIN: check one box only I authorize KROESE & KROESE P.C. to enter as my signature on my tax year 2011 electronically filed income tax return. Chemically filed income tax return. | pason for rejection of the transmission,(b) the e U.S. Treasury and its designated Financial and in the tax preparation software for payment e entry to this account. I further understand Federal Tax Payment System (EFTPS). I main in full force and effect until I notify the U.S. siness days prior to the payment (settlement) eive confidential information necessary to number (PIN) below is my signature for my er or generate my PIN 28905 Enter five numbers, but do not enter all zeros ck this box only if you are |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must of Your signature | omplete Part III below. Date ▶ 04/02/12 |
| Spouse's PIN: check one box only | |
| T authorize to ente | er or generate my PIN |
| ERO firm name | Enter five numbers, but |
| as my signature on my tax year 2011 electronically filed income tax return. | do not enter all zeros |
| I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Chee entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must contain the process of the process | |
| Spouse's signature ▶ | Date > |
| Practitioner PIN Method Returns Only—cor | atinue below |
| Part III Certification and Authentication — Practitioner PIN Method Only | |
| | 051284948 not enter all zeros |
| I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically fit the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requireme method and Publication 1345 , Handbook for Authorized IRS e-file Providers of Individual Income Tax Return the confirmation of the confirmation | nts of the Practitioner PIN |
| ERO's signature ▶ RICHARD K RIKKERS CPA Da | ate ▶ <u>04/02/12</u> |
| ERO Must Retain This Form — See Instruct Do Not Submit This Form to the IRS Unless Reques | |

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Sequence No

Name(s) shown on Form 1040 Your social security number **4 Hierot-Goopy** NELVA E BRUNSTING Medical Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see instructions) and 118,893 1 Dental 2 Enter amount from Form 1040, line 38 Multiply line 2 by 7.5% (.075) **Expenses** <u>11,411</u> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-107,482 **Taxes You** State and local (check only one box): 5 Paid 1,137 income taxes, or X General sales taxes 2,027 6 Real estate taxes (see instructions) Personal property taxes 7 57 Other taxes. List type and amount FOREIGN TAXES - 1041-GT 8 123 9 Add lines 5 through 8 9 3,344 Interest 10 Home mortgage interest and points reported to you on Form 1098 10 You Paid 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address Note. Your mortgage interest deduction may be limited (see 11 instructions). 12 Points not reported to you on Form 1098. See instructions for 12 special rules 13 Mortgage insurance premiums (see instructions) 13 14 Investment interest. Attach Form 4952 if required. (See instructions.) 15 Add lines 10 through 14 15 Gifts to 16 Gifts by cash or check, If you made any gift of \$250 or more, Charity 16 60 see instructions 17 Other than by cash or check. If any gift of \$250 or more, see If you made a instructions. You must attach Form 8283 if over \$500 gift and got a 17 benefit for it. 18 Carryover from prior year 18 see instructions. 19 Add lines 16 through 18 60 Casualty and Theft Losses 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) Job Expenses Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. and Certain (See instructions.) Miscellaneous 21 **Deductions** 22 Tax preparation fees 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) 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-Other 28 Other—from list in instructions. List type and amount Miscellaneous **Deductions** 28 Total 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount Itemized 110,886 on Form 1040, line 40 **Deductions** 30 If you elect to itemize deductions even though they are less than your standard deduction, check here Sche**ps 4 (Fy**rm 1040) 2011 For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (9

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

► See instructions on back.

OMB No. 1545-0074

2011

hment ence No. 0

| Name(s) shown on | | | | i . | social secu | | r |
|---------------------------------------|-------|--|-----------------------|------|---------------------|---------------------------------------|------------------|
| | | BRUNSTING | 112 | | $\frac{1-30-}{000}$ | | |
| Part I | 1 | | 111 | FIIU | Cop | Alphount | |
| Interest | | 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 | | | | | 4.50 |
| | | EDWARD JONES | | | | | 463 |
| (Dan imaturations | | , | | | | | |
| (See instructions on back and the | | | ٠- | | | · · · · · · · · · · · · · · · · · · · | · |
| instructions for | | | | | | | |
| Form 1040A, or | | | •• | | | | ,,, , |
| Form 1040, | | | | 1 | | | |
| line 8a.) | | | | | | | |
| Note. If you | | | | 1 1 | | | |
| received a Form | | | . , | i I | | | |
| 1099-INT, Form | | | | | | | |
| 1099-OID, or | | | | | | | |
| substitute statement from | | | . , | | | | |
| a brokerage firm, | | | | | | | |
| list the firm's | | | | | | | |
| name as the | 2 | Add the amounts on line 1 | . | 2 | | | 463 |
| payer and enter the total interest | 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989. | | il | | | |
| shown on that | | Attach Form 8815 | | 3 | | | |
| form. | 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form | • | | | | |
| | | 1040, line 8a | \blacktriangleright | 4 | | | 463 |
| | Note | . If line 4 is over \$1,500, you must complete Part III. | | | | Amount | |
| Part II | 5 | List name of payer ▶ | | | | | |
| | | CHEVRON CORPORATION | · I | | | | 609 |
| Ordinary | | METLIFE | . | | | | 70 |
| Dividend: | S | EXXON MOBILE | | | | 1 | ,756 |
| (See instructions | _ | TONEC | . | | | | ,697 |
| on back and the | | DEERE & COMPANY | . | | | | 15 |
| instructions for | | ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 | ' | | | Ω | ,092 |
| Form 1040A, or | | | | | | | ; <u> </u> |
| Form 1040, line 9a.) | | , | | i F | | | · |
| ille sa.) | | | | 5 | | | |
| Note. If you | | | ٠ | | | ···· | |
| received a Form | | | | | | | |
| 1099-DIV or | | , | | | | | |
| substitute statement from | | ······ | | | | | |
| a brokerage firm, | | | | | | | |
| list the firm's | | | | | | | |
| name as the | | | . [| | | | |
| payer and enter the ordinary | 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form | | | | | |
| dividends shown | | 1040, line 9a | > | 6 | | 13 | <u>,239</u> |
| on that form. | Note | . If line 6 is over \$1,500, you must complete Part III. | | | | | |
| ` | You r | nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a | | | | Yes | No |
| 1 | oreig | n account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | | | | .03 | NO |
| Part III | 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 | | | | | |
| Foreign | | country? See instructions | | | | | X |
| Accounts | 3 | If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature | | | | | |
| and Trust | | authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to | | | | | |
| (See | - | those requirements | | | | | |
| instructions on | b | If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the | • • | | | | |
| back.) | | financial account is located | | | | | |
| | 8 | During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a | | | | | |
| | - | foreign trust? If "Yes," you may have to file Form 3520. See instructions on back | | | P531 | 9 | X |
| | | | | | | | |

SCHEDULE D (Form 1040)

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.

Attachment Sequence No

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

NELVA E BRUNSTING

(99)

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

Your social security number GIEBT-COPY

| Part I Short-Term Capital Gains and | l Losses – Assets He | eld 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) |
| 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 1 | (| | | |
| 3 Short-term totals from all Forms 8949 with box C checked in Part I | 35,607 | 25,680 | 0 | 9,927 |
| Short-term gain from Form 6252 and short-term ga Net short-term gain or (loss) from partnerships, S Schedule(s) K-1 Short-term capital loss carryover. Enter the amount Worksheet in the instructions | corporations, estates, and f | trusts from | 5 | |
| 7 Net short-term capital gain or (loss).Combine long-term capital gains or losses, go to Part II belo Part II Long-Term Capital Gains and | ow. Otherwise, go to Part III | on the back | | 9,927 |
| 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 from Forms 4684, 6781, and 8824 | | | 11 | |
| 12 Net long-term gain or (loss) from partnerships, S of | corporations, estates, and tr | rusts from Schedule(s) K-1 | 12 | |
| Capital gain distributions. See the instructions Long-term capital loss carryover. Enter the amount | t if any from line 12 of you | Capital Lace Corrector | 13 | 1 |
| Worksheet in the instructions | | | 14 | 23,526 |
| 15 Net long-term capital gain or (loss). Combine li the back | nes o through 14 in column | (n). Then go to Part III on | 45 | 177 |

Schedule D (Form 1040) 2011

NELVA E BRUNSTING Schedule D (Form 1040) 2011

| P | art III | Summary | | | |
|----|-------------------|--|----------------|------|-------|
| 16 | Combine | lines 7 and 15 and enter the result | Client | Сору | 9,756 |
| | • If line | e 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line | | | |
| | 14. T | Then go to line 17 below. | | | |
| | If line 2 line 2 | e 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete 22. | | | |
| | | e 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form ONR, line 14. Then go to line 22. | | | |
| 17 | Are lines | 15 and 16 both gains? | | | |
| | Yes. | Go to line 18. | | | |
| | X No. 8 | Skip lines 18 through 21, and go to line 22. | | | |
| 18 | Enter the | amount, if any, from line 7 of the 28% Rate Gain Worksheetin the instructions | ▶ 18 | | _ |
| 19 | Enter the | amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the | > 19 | | |
| 20 | Are lines | 18 and 19 both zero or blank? | | | |
| | | Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete | | | |
| | | Qualified Dividends and Capital Gain Tax Worksheetn the instructions for Form 1040, 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 w. | | | |
| | | Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the edule D Tax Worksheetin 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 l | loss on line 16 or | 24 | | |
| | _ | loss on line 16 or | | | |
| | Note. Wh | nen figuring which amount is smaller, treat both amounts as positive numbers. | | | |
| 22 | Do you h | ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? | | | |
| | X Yes. | Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete | | | |
| | | Qualified Dividends and Capital Gain Tax Worksheetn the instructions for Form 1040, | | | |
| | | 44 (or in the instructions for Form 1040NR, line 42). | | | |
| | | Complete the rest of Form 1040 or Form 1040NR. | | | |

Schedule D (Form 1040) 2011

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

Department of the Treasury Internal Revenue Service (99)

NELVA E BRUNSTING

Your social security number

| | | | | | <u> </u> | | | | | | | |
|--|-----------------------------------|-----------------------------------|-------------------------------------|--|--|--|--|--|--|--|--|--|
| Part I Short | -Term Capital (| Gains and Los | ses—Assets H | eld One Year or Less | 3 | | | | | | | |
| lote: 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 (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank. (A) Short-term transactions reported on (B) Short-term transactions reported on Form (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* | | | | | | |
| INVSCO BLD A | MER BDS I | NCM 11/22/10 | 11/10/11 | 10,509 | 9,880 | | | | | | | |
| DEERE & CO | | | | | | | | | | | | |
| | | 05/20/10 | 02/03/11 | 25,098 | 15,800 | | | | | | | |
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| | unts in columns (e) an | | 1 1 | | | | | | | | | |
| |). Enter here and incli | | | | | P5325 | | | | | | |
| | ked), line 2 (if box B ked) | | | 35,607 | 25,680 | 0 | | | | | | |

Page 2

Form 8949 (2011)

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

Your social security number

481-30-4685

| MELIVA E BRU | MOTING | ***** | | | [481~30 | -4003 |
|--|---|-----------------------------------|-------------------------------------|--|---|---|
| Part II Long- | Term Capital C | Sains and Loss | es—Assets H | eld More Than One Y | 'ear | |
| • | ete column (b) or (g |) until you have rea | d the instructions fo | page 2, for each box that is or those columns (see the li | | Сору |
| (A) Long-term transa Form 1099-B with ba | ictions reported on | (B) Lo | | ns reported on Form | X (C) Long-term transa you cannot check bo | |
| (a) Description of property 3 (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 any⁴ |
| VK BLD AMER | BONDS INC | M 04/23/10 | 10/07/11 | 14,493 | 13,919 | |
| DEERE & CO | | | 06/07/11 | 50,391 | 35,794 | |
| DEERE & CO | , | 05/20/10 | | 30,006 | 24,418 | |
| DEERE & CO | | 05/20/10 | | 14,110 | 11,204 | |
| GMAC SMARTNO | TES | 03/20/10 | | 8,725 | 9,000 | |
| IN FIN AUTH | REV PARKV | IEW | | | *************************************** | |
| TOYOTA MOTOR | CR CORP | 08/14/09 | | 14,819 | 14,850 | |
| | | 07/13/07 | 04/11/11 | 4,995 | 5,000 | 1 - 300 - 400-400-400-400-400-400-400-400-400 |
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| | | MM | | | | |
| 4 Totals. Add the amou amounts in column (g |). Enter here and inclu | ide on Schedule D, lin | e 8 (if | | | P5327 |
| box A above is check (if box C above is che | | above is checked), or l | ine 10 ▶ 4 | 137,539 | 114 BRUNS | ING003658 (|

43

P5329

BRUNSTING 003660 (Form 1040) 2011

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

Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0074

(Rev. November 2005)

Department of the Treasury Internal Revenue Service

► See instructions below and on back.

Attachment Sequence No. 87

| Tax yea | r decedent was due a refund: | | | NI 4 A | |
|--|--|---------------|---|------------------------|-----------|
| Calenda | r year 2011, or other tax year beginning | , 20 | , and endi | Client Copy | 20 |
| | Name of decedent | | Date of death | Decedent's social sec | urity no. |
| | NELVA E BRUNSTING | | 11/11/11 | 481-30-4685 | |
| Please | Name of person claiming refund | | | Your social security r | number |
| print | ANITA BRUNSTING | | | 457-25-1860 | |
| or | Home address (number and street). If you have a P.O. box, see instructions. | | | | Apt. no. |
| type | 203 BLOOMINGDALE CIRCLE | | | | |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. | | | | |
| | VICTORIA TX 77904 | | | | |
| Part | | re to con | nplete Part III b | elow. | |
| _ | Surviving spouse requesting reissuance of a refund check. (see instructions). | | | | |
| | Court-appointed or certified personal representative (defined below). Attach a court of | ertificate sh | lowing your appoint | ment, | |
| | 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 | Complete this part only if you checked the box on line C | above. | | | |
| | | | | | Yes No |
| 1 Did the decedent leave a will? | | | | * | <u> </u> |
| 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. | | | | | |
| | - Control of the Cont | | | | |
| | e state where the decedent was a legal resident? | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| If yo | u answered "No" to 3, a refund cannot be made until you submit a court certificate sl | nowing you | r appointment | | |
| as p | ersonal representative or other evidence that you are entitled under state law to rece | ive the refu | <u>nd</u> | | |
| Part | Signature and verification. All filers must complete this p | art. | | | |
| request | t a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjur | y, I declare | that I have examine | ed this claim, and to | |
| the best | of my knowledge and belief, it is true, correct, and complete. | | | | |
| | | | | | |
| Signatu | re of person claiming refund | | | Date ▶ | |

| 000065 | BRUNSTING, | NELVA | E |
|----------|------------|--------------|---|
| 481-30-4 | 4685 | | |

Federal Statements

| Form | 1040, | Line | 8b - ' | Tax-exempt | Interest |
|------|-------|------|---|------------|----------|
| | | | *************************************** | | |

| Payer | /3H/I | Client Copy |
|--------------|-------|-------------|
| EDWARD JONES | \$ | 387 |
| TOTAL | \$ | 387 |

Form 1040, Dividend Income

| Payer | rdinary vidends | Qualified Dividends |
|--|--|--|
| ELMER H BRUNSTING DECEDENTS TR DTD CHEVRON CORPORATION METLIFE EXXON MOBILE EDWARD JONES DEERE & COMPANY | \$ 8,092 609 70 1,756 2,697 | \$ 4,241 609 70 1,756 1,517 |
| 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 MEDICARE PREMIUMS | \$ 117,831 1,062 |
| TOTAL | \$ 118,893 |

Federal Statements

Schedule A, Line 5 - State and Local Taxes

Client Copy

| Description | A | mount |
|---|-------------|------------|
| 2010 ESTIMATES PAID IN 2011 STATE TAX PAYMENTS | \$ | 330 690 |
| '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

Available to 2011

2011 Amounts

Carryover to 2012

| Form 1040 | | Ca | arryover Report | i | 2011 |
|---------------------|----------------------|-------------------------|-----------------|---------------------------------------|---|
| Name | | | | | Taxpayer Identification Number |
| NELVA E BR | UNSTING | | | | 481-30-4685 |
| Carryove | r Item | Available to 2011 | 2011 | Amounts | Client Copy |
| Excess section 1 | 79 | | | | |
| Minimum tax cred | Sit | | | | *************************************** |
| Investment intere | st | | | | |
| Investment intere | st - AMT | | | | |
| Short-term capita | l loss | | | | |
| Short-term capita | I loss - AMT | | | | |
| Long-term capital | loss | 23,526 | UTILIZED | -23,526 | <u> </u> |
| Long-term capital | loss - AMT | 23,526 | <u>UTILIZED</u> | -23,526 | <u> </u> |
| Residential energ | y efficient property | | | · · · · · · · · · · · · · · · · · · · | |
| D.C. first-time hor | mebuyer credit | | h | | |
| Tax credit bonds | | | - | | *** |
| Nonrecapt | ured Section 1231 L | osses - Line 8, Form 47 | 797 AM | T Nonrecaptured Section | n 1231 Losses - Line 8, Form 4797 |
| 2006 Amounts | | | 2006 Amo | ounts | |
| 2007 Amounts | | | 2007 Amo | unts | |
| 2008 Amounts | | | 2008 Amo | unts | |
| 2009 Amounts | | | 2009 Amo | unts | |
| 2010 Amounts | | | 2010 Amo | unte | |

Available to 2011

2011 Amounts

Carryover to 2012

Form 1040

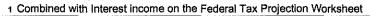
Tax Return History Report - Page 1

2011

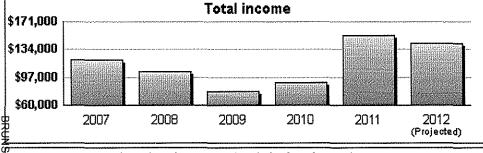
Name NELVA E BRUNSTING

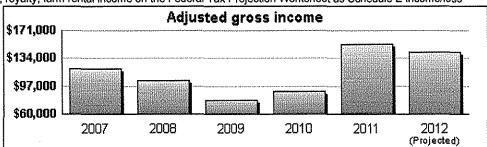
Taxpayer Identification Number 1 Copsy - 30 - 4685

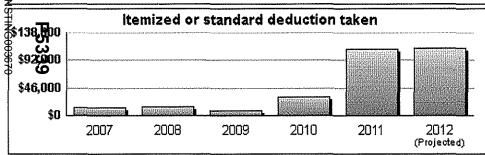
| | | | | | | . • |
|--|---------|---------|--------|--------|---------|----------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 PROJECTED |
| Filing Status | MFJ | MFJ | SGL | SGL | SGL | SGL |
| Salaries and wages | | | | | | |
| Interest income | 19,504 | 6,535 | 842 | 15,837 | 463 | 13,702 |
| 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 | | 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 | | 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 |

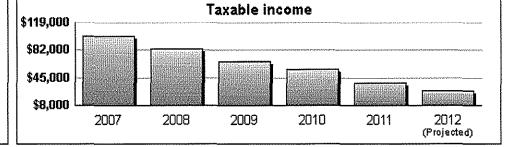


² Combined with Rent, royalty, farm rental income on the Federal Tax Projection Worksheet as Schedule E income/loss









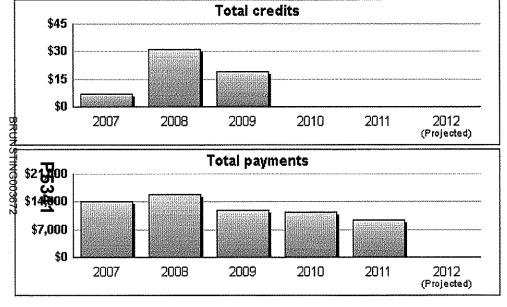
Marie Company

Effective tax rate

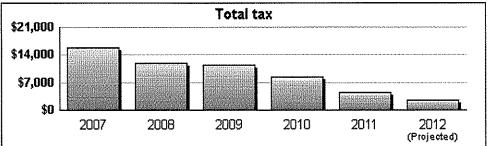
| Form 1040 | Tax Return History Report - Page 2 | | | | | |
|--|------------------------------------|--------|--------|----------|----------------------------|-----------------------|
| Name NELVA E BRUNSTI | NG | | | Taxpayer | Identifi Shiemb e C | OfBy. -30-4685 |
| | 2007 | 2008 | 2009 | 2010 | 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% |
| | | | | | | T |

17%

14%



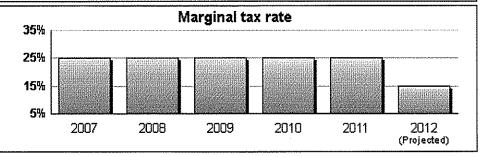
16%



12%

9%

15%



DECEASED

2011 IA 1040 Iowa Individual Income Tax Form



Client Copy

| STEP 1: Fill in all spaces. You I | MUST fill in your Social Security Number (SSN). |
|---|---|
| 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, fot, or suite number) or PO Box |

| | | | | | | - | |
|---------------------------------|----------------|---|---|---|---------------|--|---|
| | | - | Iress (number and street, apartment, fot, or suite number) or PO Box OOMINGDALE CIR | | | | |
| | | | JOHINGDADE CIR_ | | ***** | | |
| • | State, Z IC | OR. | IA TX 77904 | | | | |
| | se SSN | *************************************** | | L-30-4685 | | X Check this box if you o | r your spouse were 65 or older as of 12/31/11. |
| | | | Status: Mark one box only. | L-30-400L | | | e on 12/31/11 |
| ~ | Υ | | Were you claimed as a dependent on another person's lowa return? | YES X NO | | County Number • 00 | _ |
| 2 | -44 | | | | | | m an exemption is claimed in Step 3 |
| | | | ed filing a joint return. (Two-income families may benefit by using | iy status a ur 4.) | | How many have health care coverage How many do not have health or | |
| 3 | | | filling separately on this combined return. Spouse use column B. Indifiling separate returns. | | | L | |
| 4 | | Spous | e's name: | | SSN: | | Income: \$ |
| 5 | | Head o | of household with qualifying person. If qualifying person is not claimed | as a dependent on thi | is return, er | nter the person's name and SSN below. | |
| <u>6</u> | | | ifying widow(er) with dependent child. Name: | | | SSN: | |
| | | • | otions | | | use (Filing Status 3 ONLY) | A. You or Joint |
| a. | rer | sonai | Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 i | filing status 3 | | _ X \$ 40 = \$ | $\triangle \frac{1}{1} \times \$40 = \$ \frac{40}{1}$ |
| b. | | | each person who is 65 or older and/or 1 for each person who | | | | |
| C. | | | ents: Enter 1 for each dependent | | | | |
| d. | Ent | er first | t names of dependents here: | | | e. TOTAL \$ | \$ 60 |
| Je. | TEP | 4 4 | Manage polarica ting etc | B. Spouse/ | | | Spouse/Status 3 A. You or Joint |
| G | ross | T 1. | Wages, salaries, tips, etc. | | | | |
| _ | com | | Taxable interest income. If more than \$1,500, complete Sch. B. | 2. | | | |
| | | | Ordinary dividend income. If more than \$1,500, complete Sch. B. | 3. | | | • |
| | | 4, | Alimony received | | | | |
| | | 5. | Business income/(loss) from federal Schedule C or C-EZ | 5. | | | NOTE: Use only |
| | | 6. | Capital gain/(loss) from federal Sch. D if required for federal purposes | 6. | | 9,756 | blue or black ink, |
| é | | 7. | Other gains/(losses) from federal form 4797 | 7. | | | no pencils or red ink. |
| 튑 | | 8. | Taxable IRA distributions | 8. | | <u>58,792</u> | The periods of red like. |
| 퇿 | | 9. | Taxable pensions and annuities | 9. | | | |
| | | 10. | Rents, royalties, partnerships, estates, etc. | 10. | | | |
| eturn - DO NOT STAPLE them here | | 11. | | | | | |
| ä | | 12. | Unemployment compensation. See instructions. | | | | |
| Ž O | | 13. | Taxable Social Security benefits | 13. | | | |
| | | 14. | | | | | |
| | | 15. | GROSS INCOME. ADD lines 1-14. | | | | <u>▲ 137,901</u> |
| 21 | TEP | | Payments to an IRA, Keogh, or SEP | | | | |
| ŽΑ | djus | 17 | Deductible part of self-employment tax | 17 | | | |
| | ents | | Health insurance deduction | 17. | | | |
| |) ICOM | A 10 | Penalty on early withdrawał of savings | | | | |
| ė. | | | | | | *************************************** | |
| and | | | Alimony paid | 20. | | | |
| -28 | | | Pension/retirement income exclusion | 21, | | | |
| 86 | | 22. | Moving expense deduction from federal form 3903 | | | | • |
| Enclose W-2s | | 23. | lowa capital gain deduction certain asset sales ONLY (see instructions) | | | | |
| 44 | | 24. | | | | | |
| | | 25. | Total adjustments. ADD lines 16-24, | • | | | <u>↑ 7,062</u> |
| | | 26. | NET INCOME. SUBTRACT line 25 from line 15. | | | 26. | ▲ 130,839 |
| 5 | i EP edera | b 27. | Federal income tax refund / overpayment received in 2011 | | | <u>2,967</u> | |
| 1 | ax | 28. | Self-employment/household employment taxes | | | <u> </u> | |
| l۵ | dditi | on ^{29.} | Addition for federal taxes. ADD lines 27 and 28. | | | | 2,967 |
| aı | nd | 30. | Total. ADD lines 26 and 29. | | | | |
| 1 B | educ on | ~ 31. | | | | | |
| Ę, | | 32. | Federal estimated tax payments made in 2011 | | | | |
| | | 33. | | | | | |
| | | 34. | Deduction for federal taxes. ADD lines 31, 32, and 33. | | | 34. | 12,180 |
| | | 35. | BALANCE, SUBTRACT line 34 from line 30. Enter here and on line 3 | 6, side 2. | | 35. | ▲ 121,626 |
| | | | | | | | P5343 |



| NELVA | T | BRUNSTING |
|-------|---|------------|
| NELVA | Ľ | DECINOTING |

| 2011 IA | l I | 040, page 2 | ₿. | Spouse/Status 3 | | A. You or Joint | B. Spouse/Sta | lus 3 | A. | You or Joint |
|-----------------|---|--|----------------|---|-------------|--|--------------------------------|----------|--|--|
| STEP 7 | 36. | BALANCE. From side 1, line 35 | | | | 36. | | | | 121,626 |
| Taxable | | 27 Total itamizad daductions tram todoral Cohodulo A | | | | | | | | |
| Income | | 38. Iowa income tax if included in line 5 of federal Schedule A 38, | | | | | Comp | lete lir | nes 37-4 | 0 |
| | | Taxpayers with borus depreciation/sec. 179 must use lowa Sch. A 38. lowa income tax if included in line 5 of federal Schedule A 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A. 39. | | | • • | 109.824 | L | | į itemize | |
| | | 40. Other deductions | | | | | _ Clier | | | |
| | 44 | 40. Other deductions 40. Deduction. Check one box. \blacktriangle X Itemized. Add lines 39 and 40. | | Clandard | | 41. | ~ | | ,027 | 109,824 |
| | | | | | | | | | | |
| | 42. | TAXABLE INCOME.SUBTRACT line 41 from line 36. | | | | | | | | 11,802 |
| STEP 8 | 43. | Tax from tables or alternate tax 43. | | | | | | | | |
| Tax, Credits | 44, | | | | | | | | | |
| and | 45. | lowa minimum tax. Attach IA 6251. 45. | | | _ | | | | | • |
| Checkoff | 46. | *************************************** | | | | 46. | | | | 359 |
| Contribu- | 47. | Total exemption credit amount(s) from Step 3, side 1 47. | | | | 60 | | | | |
| tions | 48. | Tuition and textbook credit for dependents K-12 48. | | | | | | | | |
| | 49. | | | | | | | | | 60 |
| | 50. | BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. | | | | | | 0 | A | 299 |
| | 51. | | n. | | | 51. | | | A | 299 |
| | 52. | BALANCE, SUBTRACT line 51 from 50. If less than or equal to zero, enter | | | | | | | | 0 |
| | 53. | Other nonrefundable lowa credits. Attach IA 148 Tax Credits Schedule. | | | | | | | | |
| | 54. | BALANCE. SUBTRACT line 53 from line 52. | | | | | ····· | | | |
| | 55. | School district surfax/EMS surfax. Take percentage from table; multiply by I | inn Ed | • | | | | | | 0 |
| | | | | | | | | | <u> </u> | |
| | 56. 57. | Total Tax, ADD lines 54 and 55. | | | | | •••• | | . | 0 |
| | 58. | | ou owe | . Amounts must be in | n whole | dollars. | | . 57. | | <u> </u> |
| | | Fish/Wildlife State Fair Fir | efighte | ers/Veterans | | Child Abuse Prevention | n Ent | er | | |
| | 5 | 58b: ▲ 58b: ▲ 58 | | | | | | al. 58. | | |
| | <u>59.</u> | | | | | | Audulubulu Auduludu Endulubulu | 59. | | 0 |
| STEP 9 | 60. | lowa income tax withheld 60. | | | A | | | | | |
| Credits | 61. | | | · | A | 690 | | | | |
| | 62. | Out-of-state tax credit. Attach IA 130. 62. | | | A | | | | | |
| | 63. | | | | <u> </u> | | | | | |
| | 64. | | | | | | | | | |
| | | Early childhood development credit 64. | | | A | | | | | |
| | 65. | | | | | | | | | |
| | 66. | | | | | | | | | |
| | 67. | | | | | | | | | |
| | 68. | TOTAL CREDITS.ADD columns A and B on line 67 and enter here. | | | | | | 68 | | 690 |
| STEP 10 | _ | If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the a | | | | ······································ | | _ | _ | 690 |
| Refund | | | inoun | you overpaid. | | | | | <u> </u> | 690 |
| or | 70. Amount of line 69 to beREFUNDED REFUND For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to | | | | | | | | | |
| Amount | | Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des I | V loine | s IA 50319-0120 | | | | | | |
| You Owe | 71. | ***** | | | <u> </u> | | | | | |
| | 72. | If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the Af | NOUN T | - 1 | • • • • • • | | | • | <u> </u> | |
| | 73. | | | | zed inc | | | 73. | | |
| | 74, | Penalty and interest | . 🛦 | 74b. Interest | | • / | ADD Enter total | 74. | | |
| | 75. | TOTAL AMOUNT DUE.ADD lines 72, 73, and 74, and enter here | | | | PAY | THIS AMOUNT | 75. | | ······································ |
| | | You can pay online at www.iowa.gov/tax or pay by mail to lowa Incom- PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Treat | | | siiig, | | | | | |
| STEP 11 P | OLIT | ICAL CHECKOFF.This checkoff does not increase the | | \$1.50 to Democrati | ic Party | . [] | \$1.50 | to Den | nocratic Pa | irty |
| a | mour | it of tax you owe or decrease your refund. | | \$1.50 to Republica | n Partv | ▲ YO | URSELF: \$1.50 |) to Rep | ublican Pa | rtv 🗍 |
| | | | | \$1.50 to Campaign | Fund | П | | | npaign Fun | |
| OTEN 40 | | /18/-> 4t | | | | | | | | |
| STEP 12 | | (We), the undersigned, declare under penalty of perjury tha | • | • | | | | • | | |
| | | and statements, and, to the best of my (our) knowledge and | | | - | • | n. Declaration | or pre | eparer | |
| PLEASE |) (| other than taxpayer) is based on all information of which the | prep | arer has any kn | owled | ge. | | | | |
| SIGN HER | | | ▲ 5 | 11/11/1: | 1 F | RICHARD K R | IKKERS C | PA | | 04/05/12 |
| | - | our Signature Date Che | ck if D | eceased Date of De | | | | | ************************************** | Date |
| SIGN HER | E | | ▲ [| 7 | Δ | 2-1277139 | | | | |
| were samili | - | pouse's Signature Date Chec | k if De | ceased Date of De | | reparer's SSN, FEIN, or | PTIN | | | |
| | | | | | | | | | 710 | -722-3375 |
| | | | Davtin | ne Telephone Numbe | | | | | | - / 42 - 33 / 5 |

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

Iowa Department of Revenue

lowa Department of Revenue www.iowa.gov/tax 2011 IA 8453-IND lowa Individual Income Tax Declaration for an E-File Return

| | | | 10111 | · III CITICO | income rax be | Cidiation for an in-1 no its |
|---|---------------------------------------|--|---|---------------------------|--|------------------------------|
| Your first name, middle initial | | Last name | | l | ial Security Number | |
| NELVA E | | BRUNSTING | | | -30-4685 | - Client Copv ∣ |
| Spouse's first name, middle i | initial | Last name | | Spouse S | Social Security Number | |
| Home address (number and | • | | | | | |
| 203 BLOOMIN | IGDALE | CIR | | | | |
| City, state, and ZIP | | | | | | |
| VICTORIA | | TX 77904 | | | | |
| | | ation - Tax year endin | | | B. Spouse (filing status 3) | A. You or Joint |
| 1. Iowa Net Income | e (IA 1040, lir | ne 26 A & B) | | 1B | | 1A 130,839 |
| 2. Total Tax (IA 10 | 40, line 46 A | & B) | | 2B | | 2A 359 |
| 3. lowa Income Ta | x Withheld (I | A 1040, line 60 A & B) | | 3B | | 3A |
| 4. Amount to be Re | efunded (IA 1 | 040, line 70) | | | | 690 |
| 5. Total Amount Di | ue (IA 1040, I | ine 75) | | | | 5 |
| | | payer (Be sure to kee | | | | |
| | | | | | | |
| | | posit or direct debit. Id be directly deposited as | decianated helo | w If I have filed a | ioint rotum, this is an | |
| i imayaaah | | nt of the other spouse as a | | | joint return, this is an | |
| . | 7 1 | ent of Revenue (IDR) and its desig | • | | c funds | |
| | | to the financial institution account | • | ayment of my individu | | |
| owed on this | | inancial institution to debit the entry | • | -i | (the payment/settle | ement |
| cate), i also confidential i | | ancial institution involved in the pro- ssary to answer inquiries and resol | • | | to receive | |
| NOTE: Thi | is electronic w | vithdrawal from your bank ac | count will be ide | ntified with the AC | | |
| | | bit block on this account, ple nk account by this ACH Com | | financial institution | on to request that they | allow a |
| a. Name | of financial in | • | F AMERIC | A | | |
| b. Routing | | 113000023 | | | rough 12 or 21 through 32. | |
| | nt Number | 5860275635 | | l | rought in or his though on. | |
| | of Account: | | ecking | | | |
| | | o (or payment come from) a | = | de the Linited Sta | tes? Yes | X No |
| | • | , , , | | | لسسا | لسسا |
| | | e information I have provided to my ling lines of the electronic portion o | | | | |
| | | at my return, including any accompa Department of Revenue (IDR). If | | | | |
| full and timely payment of | my tax liability I v | will remain liable for the tax liability | and all applicable per | nalties and interest. I o | onsent that my refund be di | rectly |
| direct deposit, there is an i | irrevocable appoi | are that the information shown in P intment of the other spouse to rece | ive the refund. If ther | e is an error on my Fe | deral return, I understand m | y state |
| return will be rejected. If the reason(s) for the delay or the | ne processing of a when the refund | my return, refund, or direct debit is was sent. I also consent to the IDR | delayed, I authorize t sending to my FRO | he IDR to disclose to a | my ERO and/or transmitter to acknowledgment of receipt of | he if |
| transmission and indication | n of whether or n | ot my return is accepted, and, if rej | | | | |
| required attachments mus | t be forwarded up | pon request to the IDK. | | | | 1 |
| Sign Here | | | | | | |
| ▼ Your Si | ignature | | ate | | Signature. If a joint return, | both must sign. Date |
| Part III Declara | tion of Elec | ctronic Return Origina | itor (ERO) and | d Paid Prepare | er | |
| | | expayer's return and that entries on | | | | |
| | | or reviewing the return and only dec o the IRS. I have provided the taxp | | | | |
| | | n the lowa Electronic Filing Handbo | | | | |
| | | rer, under penalties of perjury, I de | | | | |
| schedules and statements which I have any knowled | | of my knowledge and belief, they | are true, correct, and | complete. This declar | ation is based on all informa | tion of |
| - FDO | | | Date | Check if | Check if | ERO'S SSN or PTIN |
| Signature | 7 | | | paid preparer | self-employed | |
| Use RICHAR | RD K RIK | KERS CPA | 04/05/1 | .2 | _[X] | P00144154 |
| Only Firm's name | (or yours | KROESE & KROE | SE P.C. | | | FEIN 42-1277139 |
| if self-employ | yed), | 540 NORTH MAI | | 7 1 | | Phone Number |
| address and | ZIP code | SIOUX CENTER | | IA 51250 | 0-1824 | 712-722-3375 |
| Paid Prepare | er's | | Date | | | parer's SSN or PTIN |
| Paid Signature Preparer | | | | | self-employed | |
| Use | - · | | | | | |
| Only Firm's name | | | | | | FEIN |
| - ii seireiipioj | | | | | | Phone Number P5347 |
| address and | ZIP C006 | | | | _ | 712-722-3375 |

P5348

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

lowa Itemized Deductions

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

| NELVA E | BR | UNSTING 481 | <u>-30-46</u> | 85 |
|---------------------|------|---|---------------|---------|
| NOTE: If you have | fede | eral bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site. | | |
| Medical and | | Do not include health insurance premiums deducted on IA 1040, line 18. | | |
| Dental | 1. | Medical and dental expenses 1. 117,831 | | |
| Expenses | 2. | Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus | | |
| | | depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2. 11,411 | | |
| | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | 3. | 106,420 |
| Taxes | 4. | State and Local (Check only one box): | | |
| You | | Other state and local income taxes. Do not include lowa Income Tax | | |
| Paid | | Other state and local income taxes. Do not include lowa Income Tax Include School District Surtax and EMS Surtax paid in 2011 OR 4. 1,137 | · | |
| | | $\overline{[X]}$ General sales taxes only from line 5b of the Federal Schedule A. | | |
| | 5. | Real estate taxes 5. 2,027 | = | |
| | 6. | Personal property taxes, including annual vehicle registration 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. | | 3,344 |
| Interest | 9a | Home mortgage interest and points reported on federal form 1098 9a. | | |
| You | 9b | Home mortgage interest not reported on federal form 1098 | | |
| Paid | 10. | Points not reported on federal form 1098 | | |
| | 11. | Qualified mortgage insurance premiums | | |
| | 12. | Investment interest. Attach federal form 4952 if required. 12. | | |
| | 13. | Add lines 9a-12. Enter total here. | 13. | |
| Gifts | 14. | Contributions by cash or check. 14. 60 | , | |
| to | 15. | Other than by cash or check, You must attach federal form 8283 if more than \$500, | | |
| Charity | 16. | Carryover from prior year as adjusted for disallowance of bonus depreciation 16. | | |
| • | 17. | Add lines 14 through 16. Enter total here. | | 60 |
| Casualty/Theft Loss | 18. | Casualty or theft loss(es). Attach federal form 4684. | 18. | - |
| Job Expenses | 19. | Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required | | |
| and | 20. | Tax preparation fees20. | - | |
| Misc. | 21. | Other expenses. List type and | | |
| Deductions | | amount 21 | | |
| | 22. | Add the amounts on lines 19, 20, and 21. Enter the total here | • | |
| | 23. | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus | | |
| | | depreciation/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. | 25. | Other miscellaneous deductions not subject to 2% AGI Limit. List type | | |
| Deductions | | and amount. | 25. | |
| Total | 26. | Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here | 26. | 109,824 |
| Itemized | | | | |
| Deductions | | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040. | | |
| Proration | | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE | | YOU |
| of | 27. | Enter the lowa net income of both spouses from IA 1040, line 26 27b. | 27a | |
| Deductions | 28. | Total lowa net income, add columns 27a and 27b. Enter the total here. | 28 | |
| Between | 29. | Divide the amount on line 27a by the amount on line 28. Enter the percentage here. | 29. | % |
| Spouses | 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 | <u>-</u> | |
| | | 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.

P5349



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 Client-Copys5

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

PART I:

You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which

INTEREST

INCOME

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.

| £ | e for each | hater | **** |
|----------|------------|-------|--------|
| Taxpayer | Spouse | Joint | AMOUNT |
| X | | | 463 |
| X | | | 387 |
| | | | |
| | | | |
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| | | | |
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| | | | , |
| | | | |
| | | | |
| | X | X | X |

Add the amounts. Enter here and on IA 1040, line 2.

850

PART II:

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

DIVIDEND

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

"Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly,

INCOME

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

Dividend Income. List Names of All Payers.

| X X X X X | Spouse | Joint | 70 |
|------------|--------|----------|--|
| X X | | | 609 70 1,756 |
| X | | <u> </u> | ···· |
| | | | 1 756 |
| Х | | | |
| | | | 2,697 |
| X | | | 1.5 |
| <u>x</u> _ | | | 8,092 |
| | | | |
| | | | navenarumanna error erro |
| | | | |
| | | | |

Add the amounts. Enter here and on IA 1040, line 3.

13,239



| Iowa Department of | Revenue |
|--------------------|---------|
| www.iowa.gov/tax | |

Iowa Nonresident and Part-year Resident Credit

| You are a nonresident of lowa A | Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING | | cial Security Number 81-COPV85 |
|--|--|--|--|
| You are a nomresident of lowa | | | |
| You are a part-year resident of lowa Date moved into lowa: and/or Date moved out of lowa: Your spouse is a nonresident of lowa Your spouse is a nonresident of lowa Your spouse is a part-year resident of lowa Your spouse is a part-year resident of lowa Your spouse is a part-year resident of lowa Date moved into lowa: and/or Date moved into lowa: Ny spouse is a part-year resident of lowa Date moved into lowa: Other moved out of lowa: Wages, salaries, tips, etc. 1, Taxabib interest income 2, Corlinary dividend income 3, Alimony received 4, Business income or (oss) Corlinary dividend income 4, Alimony received 5, Corlinary dividend income 5, Capital gain or (loss) Corlinary dividend income 7, Taxabib interest income or (oss) Capital gain or (loss) Taxabib pensions and annulinie Rents, royalise, pantherships, states, etc. 10, Corlinary dividend oncompensation 11, Corlinary dividend oncompensation 12, Corlinary dividend oncompensation 13, Corlinary dividend oncompensation 14, Corlinary dividend oncompensation 15, Capital gain or (loss) 16, Corlinary dividend oncompensation 17, Corlinary dividend oncompensation 18, Corlinary dividend or savings 19, Corlinary dividend or savings 19, Corlinary dividend or savings 19, Corlinary paid 10, Corlinary dividend or savings 19, Corlinary paid 10, Corlinary dividend or savings 19, Corlinary paid 10, Corlinary paid 10, Corlinary paid 10, Corlinary dividend or savings 10, Corlinary paid 10, Cor | | | |
| You are a part-year resident of lows | You are a nonresident of lowa | | |
| Date moved out of lows: and/or Date moved out of lows: Path moved out of lows: Your apouse is a nonresident of lows Your apouse is a part-year resident of lows Date moved into lows: and/or Date moved out of lows: Wages, salaries, tips, etc. Taxable interest income 2 Confrienty dividend income 3, Allmony received 4, Business income or (loss) Confrienty dividend income 2 Confrienty dividend income 3, Allmony received 4, Business income or (loss) Copital gain or (losse) Taxable IRA distributions Taxable particularly particularly salaries, etc. Taxable income or (loss) 11 Lemployment compensation 12 Lemployment compensation 12 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 11 Lemployment plants by extracting the particular income or (loss) 12 Lemployment plants by extracting the particular income or (loss) 13 Lemployment plants by extracting the particular income or (loss) 15 Lemployment plants by extracting the particular income or (loss) 16 Lemployment plants by extracting the particular income or (loss) 17 Lemployment plants by extracting the particular income or (loss) 18 Lemployment by extracting the particular income or (loss) 19 Lemployment by extracting the particular income or (loss) 20 Lemployment by extracting the particular income or (loss) 21 Lemployment by extracting the particular income or (loss) 22 Lews and particular income or (loss) 23 Lews and loss of the particular income or (loss) 24 Level and the particular income or (loss) 25 Level at a control income from line 28 (la 1040) 30 30 30 30 30 30 30 30 30 3 | You are a part-year resident of lowa | • | a resident |
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| Date moved out of lows: Your spouse is a nonresident of lows Date moved into lows: and/or Date moved into lows: Wages, salaries, tips, etc. 1. Taxable interest income 2. Ordinary dividend income 3. Allmony received 4. Business income or (loss) 6. Capital gain or (losss) 7. Taxable income or (losss) 8. Cheral gain or (losss) 9. Dentify partnerships, estates, etc. 10. Pensity partnerships, estates, etc. 11. Rents, royalities, partnerships, estates, etc. 12. Rents, royalities, partnerships, estates, etc. 10. Pensity compensation 11. Rents, royalities, partnerships, estates, etc. 10. Pensity compensation 11. Rents for the more or (loss) 12. Rents for the more or (loss) 13. Rents for the more or (loss) 14. Payments to an IRA, Keogh, or SEP while an lowa resident 15. Realth insurance deduction 18. Pensity on early withdrawal of savings 19. Realth insurance exclusion 10. Realth insurance acclusion 10. Realth insuran | | Enclose this form and a c | opy of your federal |
| Report only lowar-source income on the IA 126. Your spouse is a part-year resident of lowa Date moved into lowe: and/or Date moved into lowe: Wages, salaries, lips, etc. 1. 1. 2. 3. 4. YOU OR JOINT Filing Status 3 Only Business income or (loss) Capital gain or (loss) Capital gain or (loss) Capital gain or (loss) 7. 1 exable letrative income Cordinary dividend income 3. 4. Alimony received 4. 4. 4. 4. 5. Capital gain or (loss) 6. Capital gain or (loss) 7. 1 exable pensions and annulities 8. Rents, royalise, partnerships, estates, etc. 10. Lower poisson or (loss) 11. Lower looses, partnerships, estates, etc. 10. Lower looses, partnerships, estates, etc. 11. Lower looses, partnerships, estates, etc. 12. Lower looses, partnerships, estates, etc. 13. Lower looses, partnerships, estates, etc. 14. Lower looses, partnerships, estates, etc. 15. Lower looses, partnerships, estates, etc. 16. Lower looses, partnerships, estates, etc. 17. Lower looses, partnerships, estates, etc. 18. Lower looses, partnerships, estates, etc. 19. Lower looses, partnerships, estates, etc. 10. Lower looses, partnerships, estates, etc. 11. Lower looses, partnerships, estates, etc. 12. Lower looses, partnerships, estates, etc. 13. Lower looses, partnerships, estates, etc. 14. Lower looses, partnerships, estates, etc. 15. Lower looses, partnerships, estates, etc. 16. Lower looses, partnerships, estates, etc. 17. Lower looses, partnerships, estates, etc. 18. Lower looses, partnerships, estates, etc. 19. Lower looses, partnerships, estates, etc. 19. Lower looses, partnerships, estates, etc. 10. Lower looses, partnerships, estates, etc. 11. Lower looses, partnerships, estates, etc. 12. Lower looses, partnerships, estates, etc. 19. Lower looses, partnerships, estates, etc. 10. Lower looses, partnerships, estates, etc. 10. Lower looses, partnerships, estates, etc. 11. Lower looses, partnerships, estates, etc. 12. Lower looses, partnerships, estates, etc. 19. Lower looses, partnerships, estates, etc. 10. Lower looses, partnerships, estates, etc. 10. | | | |
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| Date moved out of lows: | | B. SPOUSE | A. YOU OR JOINT |
| Wages, salaries, tips, etc. | | Filing Status 3 Only | |
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| . Ordinary dividend income | . Taxable interest income | 2. | |
| Alimony received | 3. Ordinary dividend income | 3. | |
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| Capital gain or (loss) Cher gains or (losses) Taxable grains or (losses) Taxable pensions and annutities Taxable pensions and annutities Pensions annuties pensions and annutities Pensions annuties pensions and annutities Pensions annuties pensio | i. Business income or (loss) | 5. | |
| . Other gains or (losses) 7. | 6. Capital gain or (loss) | 6. | MAN MANAGEMENT AND A STATE OF THE STATE OF T |
| . Taxable IRA distributions | . Other gains or (losses) | 7. | |
| . Taxable pensions and annutities 9. . Rents, royalties, partnerships, estates, etc. 10. . Rents, royalties, partnerships, estates, etc. 10. . Farm income or (loss) 11. . Unemployment compensation 12. . Unemployment compensation 12. . Other income, gambling income, bonus deprediation/section 179 adjustment 14. . Other income, gambling income, bonus deprediation/section 179 adjustment 14. . Payments to an IRA, Keogh, or SEP while an lowa resident 16. . Payments to an IRA, Keogh, or SEP while an lowa resident 16. . Penalty on early withdrawal of savings 19. . Alimony paid 20. . Pension/retirement income exclusion 21. . Moving expense deduction into lowa only 22. . Moving expense deduction into lowa only 22. . Iowa capital gain deduction 23. . Other adjustments ADD lines 16-24. . Total adjustments. ADD lines 16-24. . IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION 26. All-source net income from line 26, IA 1040 27. . 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. % 9. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%. 29. % 100.09 100.09 100.09 100.09 100.09 100.09 100.09 100.09 100.09 100.09 | i. Taxable IRA distributions | 8. | |
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| Farm income or (loss) |). Rents, royalties, partnerships, estates, etc. | 10. | |
| 2. Unemployment compensation 12. | I. Farm income or (loss) | 11. | |
| 3. Taxable Social Security benefits. 13. | 2. Unemployment compensation | 12. | |
| Colter income, gambling income, borus depreciation/section 179 adjustment | Taxable Social Security benefits. | 13 | |
| 15. | Other income, gambling income, bonus depreciation/section 179 adjustment | 14 | |
| 5. Payments to an IRA, Keogh, or SEP while an lowa resident 16. | | | |
| 7. Deduction for self-employment tax 17. 3. Health insurance deduction 18. 4. Penalty on early withdrawal of savings 19. 5. Alimony paid 20. 5. Pension/retirement income exclusion 21. 6. Moving expense deduction into lowa only 22. 7. Alimour capital gain deduction 23. 8. Other adjustments 24. 9. Total adjustments. ADD lines 16-24. 25. 10 IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION 26. All-source net income from line 26, IA 1040 27. 100.0% 100.0% 3. 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. % 9. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%. 29. % 100.0% 9. Iowa tax on total income from line 43, IA 1040 30. 35.9 9. Iowa tax on total income from line 49, IA 1040 31. 60. 2. Tax after credits. Subtract line 31 from line 30. 32. 29.9 | 6. Payments to an IRA, Keogh, or SEP while an Iowa resident | | |
| 18 | 7. Deduction for self-employment tax | 17. | |
| 19. Penalty on early withdrawal of savings 19. Alimony paid 19. Pension/retirement income exclusion 21. Moving expense deduction into lowa only 22. So lowa capital gain deduction 23. Other adjustments 24. So lowa Times 16-24. So lowa NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION 26. All-source net income from line 26, IA 1040 27. So lowa 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. Subtract the percentage on line 28 from 100.0%. 29. % 100.0 % 20. Iowa tax on total income from line 43, IA 1040 30. Total credits from line 49, IA 1040 31. Cax after credits. Subtract line 31 from line 30. 32. |) flask karman a dadrakta | | |
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| Pension/retirement income exclusion 21. | | | |
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| the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%. Nonresident/part-year resident credit percentage: 29. 30. 35.9 Total credits from line 49, IA 1040 31. Tax after credits. Subtract line 31 from line 30. 28. 9. 100.0% 100.0 | | | 100.0% |
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| 2. Tax after credits. Subtract line 31 from line 30. 32. 299 | Total avadita from line 40 to 4040 | | 60 |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Tay offer avadite. Cultimat line 24 from line 20 | | 299 |
| | | entage on line 29. 33. | 299 |

ENTER THIS AMOUNT ON LINE 51, IA 1040 P5353



lowa Minimum Tax Computation

| | iona minimum an oonipacaci |
|---|----------------------------|
| Name(s) as shown on IA 1040 or IA 1041 | ssn or FEIN Client Copy |
| NELVA E BRUNSTING | 481-30-4685 |
| DADT Is Adjustments and Draferences. See instructions | |

| 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 | 4 | 3,804 |
| 2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line | 2 | |
| 3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6251 | | |
| A Missolianopus itemized deductions from line E federal form COE1 | 4 | |
| 5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line | | |
| 6. Investment interest from line 8, federal form 6251, less interest and expense related to private | | |
| activity hands issued after 09/07/96 | 6. | 0 |
| 7. Post - 1986 depreciation from line 18, federal form 6251 | | |
| 8. Adjusted gain or loss from line 17, federal form 6251 | 8. | |
| Incentive stock options from line 14, federal form 6251 | 9. | |
| 10. Passive activities from line 19, federal form 6251 | 10. | |
| 11. Beneficiaries of estates and trusts from line 15, federal form 6251 | 4.4 | |
| 12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12. | | |
| a. Circulation expenditures (line 21) a. h. Patron's adjustment hh. | | • |
| 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 I. Tax sheller farm activities I. | | |
| f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m. | _ | |
| g. Mining costs (line 23) g. | 12. | |
| 13. Total Adjustments and Preferences.Combine lines 1 through 12. | 13. | 7,148 |
| PART II: Alternative Minimum Taxable Income | | |
| 14. Taxable income from IA 1040, line 42; or IA 1041, line 22 | 14. | 11,802 |
| 15. Net operating loss deduction. Do not enter as a negative amount. | 15. | |
| 16. Combine lines 14 and 15. | 16. | 11,802 |
| 17. Add lines 13 and 16. | 47 | 40 |
| 18. Alternative tax net operating loss deduction. See instructions. | -,-,,-,- | |
| 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. | |
| 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). | 22 | |
| 24. Subtract line 23 from line 20. If the result is zero or less, enter zero. | | 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). | 20 | 0 |
| 27. Regular tax after credits. See instructions. | 07 | 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 lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero. | 29. | 0 |
| 30. Total net income plus total adjustments and preferences. See instructions. | 30. | 137,987 |
| 24. Divide the CO to the CO and antend to many transfer of CO destinated at the | 0.4 | |
| 31. Divide line 29 by line 30 and enter the result to three (3) decimal places. 32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041, | | |
| line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero. | 32. | 0 |
| and the second s | | <u>_</u> |

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

P5355



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

2006 IA 1040 Iowa Individual Income Tax Long Form

| or fiscal STEP 1: | year b Fill in | peginning n all spaces. You ML | 2006 and ending JST fill in your Social S | Security No | | | | | | | | |
|------------------------------|-------------------|--|--|---------------------------|-----------|--|-----------------|----------------------------|--------|------------------------|--------------|---------------|
| Last name | | | Your first name/midd | lle initial | | Social Security Number | | • | | | | |
| A . BRI | JNS | TING | ELMER H | | _ | 282-32-890 | 05 | | _ | | | |
| Spouse's la | | | Spouse's first name/ | middle initial | 1 | Social Security Number | | • | | Your Occupation | | • |
| <u>B.</u> <u>B</u> R1 | <u>JNS</u> | TING | NELVA E | | L | 481-30-468 | 85 | | F | RETIRE |) | |
| | • | ddress (number and stre | eet, apartment, lot or suite n N | umber) or P(|) Box | | Are you your sp | r name, ouse's name, if | | Spouse's Occup RETIREI | | • |
| City, State | | | | | | | 1 '' | ole, and your | | Residen | ce on 12/31 | /06 |
| HOU: | | N | TX 7707 | 9-591 | 4 | | ı | the same as year's return? | - | | Sch.Di | |
| STEP 2 I | Filing | Status: Mark one be | | | | | X | YES NO | | 00 | 000 | 10 |
| 1 | | | as a dependent on and | ther person | n's lov | /a return? | YES | NO A | \neg | Schoo | District Nar | ne |
| 2 | | | n. (Two-income families | | | | | | | | | |
| 3 X | | | on this combined return. | | | | | | | | | |
| 4 | Marri | ed filing separate retum: ise's name: | S. | | | SSN: | | | | Income: \$ | | |
| 5 | | | fying person. If qualifying pe | rson is not c | laimed | | return, er | nter the person's | | | itv Number I | below. |
| 6 | | lifying widow(er) with | | Name: | | | , | | SSN: | | • | |
| STEP 3 | | a Po | ersonal Credit: Enter 1 | | filina id | oint or head of house | ehold) | | | 1 x s | 40 = \$ | 40 |
| Exemption | ons | (& spouse IFI b | ter 1 for each spouse who i | | | | | | | | 20 = \$ | |
| | | | ependents: Enter 1 for | | | | | | | | 40 = \$ | |
| | | | nter_first_names_of_deper | | | | | | _ | e. TO | | 60 |
| | | | ersonal Credit: Enter 1 | | | | | | _ | | 40 = \$ | 40 |
| | | (IF filing b. Fr | nter 1 if 65 or older and | | | | | | | | 20 = \$ | |
| | ļ | etatue 3) i | ependents: Enter 1 for | | | | | | | | 40 = \$ | |
| | | | nter first names of deper | | | | | | _ | e. TO | | 60 |
| | | <u> </u> | nor mot harnoe or dopor | idor _{ito} iioio | | B. Spouse/Status 3 | A. | You or Joint | В. | Spouse/Status 3 | | ou or Joint |
| STEP 4 | 1 1 | Wanes salaries tips | etc. | | 1 | • | | | | | | |
| 012. | | | more than \$1,500, complete Sch | | | 2,979 | | 2,981 | | | | |
| Figure | | | If more than \$1,500, complete Se | | | 10,047 | | 10,270 | | | | |
| your | | | | | | | | _ | | | | |
| gross | | |) from Federal Schedule C | | | | | | | | | |
| income | | | n Federal Schedule D | | _ | 9,781 | | 9,781 | | | | |
| mooni | | | rom Federal form 4797 | | _ | ······································ | | | | | | |
| | | | ons | | 8 | 1,103 | | 2,163 | | | | |
| | | | annuities | | | | | 20,694 | | | | |
| | | Rents royalties narth | erships, estates, etc. | | | | | 23,638 | | | | |
| | | | om Federal Schedule F | | _ | | | | | | | |
| | | | ensation | | | | | | | | | |
| | | | ty benefits | | 13 | 4,463 | | 10,075 | | | | |
| | | | come, bonus depreciation adjust | | | | | | | | | |
| 05 | 15 | | | | | | | 15 | | 28,373 | A | 79,602 |
| STEP | 5 16 | | KEOGH or SEP | | 16, | | | | | | | , , , , , , , |
| Noncher Figure | 17 | | yment tax | | 17. | | | | | | | |
| ŏ Figure | 9. 18 | | uction | | | 1,062 | | 1,062 | | | | |
| g your | | | rawal of savings | | 40 | | | · | | | | |
| 1 - | | | | | 20 - | | | | | | | |
| adjus ments | . 21 | Pension/retirement inc | come exclusion | | 21. | 552 | | 11,448 | | | | |
| တ် to | | | ction from Federal form 390 | | 22. | | | | | | | |
| 121 | | | duction. | | | | | | | | | |
| <u>a</u> | | | | | | | | | | | | |
| Staple | | | D lines 16-24 | | | | | | | 1,614 | A | 12,510 |
| 4 | | | RACT line 25 from line 15 | | | | | 26. | | 26,759 | | 67,092 |
| STEP | | | fund / overpayment received | in 2006 | 27. | | <u> </u> | | | | | |
| Figure | - | | | | | | | | | | | ē |
| your | | | ixes. ADD lines 27 and 28 | | | | | 29. | | | | |
| Federa | | | nd 29 | | | | | | | 26,759 | | 67,092 |
| tax | | | | | | | A | | | | | |
| additio | | | payments made in 2006 | | 32. | 3,554 | | 9,446 | | | | |
| and | | | paid in 2006 for 2005 and p | | _ | 1 600 | | 11,004 | | | | |
| deduc- | | | taxes. ADD lines 31, 32, an | | | | | | | 5,246 | | 20,450 |
| tion | | | CT line 34 from line 30. Ent | | | | | | | 21,513 | P53 | 58 642 |
| CS | | . Primiter Copilor | | und (| | , | | | | | 41_001a /8 | 77/06) I 06 |

| 2006 IA 10 | 40, p | age 2 | • | | B. Spouse/Status 3 | A. You or Joint | B. Spouse/Status 3 | A. You or Joint |
|-------------|------------------|---|--|--------------|----------------------------------|------------------------------|---|-----------------------|
| STEP 7 | 36. | BALANCE. From side 1, lin | e 35. | | | 36. | 21,513 | 46,642 |
| | | 37. Total itemized deduction | ns from Federal Schedule A depreciation must use lowa Schedu | 37 | | | . ¬ | |
| Figure | | 38. lowa income tax if inclu | uded in line 5 of Federal Schedule A | | | | Complete line | es 37-40 |
| your | | BALANCE. Subtract lin amount of itemized de | e 38 from line 37 or enter the ductions from the lowa Schedule A | 39. | 1,454 | 3,645 | ONLY if you | itemize. |
| taxable | | 40. Other deductions. | | 40. | | | | |
| income | 41. | Deduction. Check one box. | X Itemized. Add lines 3 | 9 and 40. | Standard. | 41. | 1,454 | ▲ 3,645 |
| | 42. | TAXABLE INCOME. SUB | TRACT line 41 from line 36. | | | 42. | 20,059 | 42,997 |
| STEP 8 | | | tax | | 884 | 2,467 | | |
| Figure | | | Federal tax from form 4972. | | | | _ | |
| your | | • | A 6251. | - | | | - | |
| tax, | | | and 45. | | | 46. | 884 | 2,467 |
| credits | | | unt(s) from Step 3, side 1 | | 60 | 60 | | |
| and | | | 6.5% (.065) of Federal cred | | | | - | |
| checkoff | | | , | | | | - | |
| contribu- | | | 48 and 49. | | | | 60 | 60 |
| tions | 51 | BALANCE SUBTRACT line | 50 from line 46. If less than : | zero enter a | | 51. | 824 | 2,407 |
| | | | art-year resident. Attach IA 126 | | | | 824 | 1,560 |
| | | | 52 from 51. If less than or ed | | | | 0 | 847 |
| | | | A 148 Tax Credits Schedule. | | | | | |
| | | | e 54 from line 53. | | | | | 847 |
| | 56 | School district surfav/EMS | surtax. (take percentage from | table multir | | | 0 | |
| | | | d 56. | | | | | 847 |
| | | | | | | | | 847 |
| | 59. | Contributions. Contributions | is. ADD Columns A & B on lin will reduce your refund or add | | | | ADD | |
| | | sh/Vildlife | State Fair | | efighters/Keeplowa | Veterans | Enter | |
| | - | | 59b: A RIBUTIONS. ADD lines 58 ar | | :: A | | | 847 |
| STEP 9 | | | | | | | , 00, | |
| Figure | | | nents made for tax year 2006 | 62 | | | - | |
| your | | • • | ch IA 130. | | | | | |
| credits | | | t, Attach IA 4136. | | | | - | |
| Ciedits | | | nd dependent care credit OR | | | | - | |
| | 05. | <u> </u> | • | | | • | | |
| | 66 | | nildhood development credit IA 148 Tax Credits Schedule. | | | | - | |
| | | | | | | 0 000 | - | |
| | | | olumns A and B on line 67 and | - | | | | 2,000 |
| STEP 10 | _ | | 60, SUBTRACT line 60 from line | | | | | 1,153 |
| Figure | | Amount of line 69 to be RE | THE PROPERTY OF THE PARTY OF TH | | | | DESCRIP 70 | 305 |
| your | 70. | | me Tax - Refund Processin | | State Office Pldg Dec | | | |
| refund | 71 | | to your 2007 estimated tax | • | | 606 | | |
| or | | |), SUBTRACT line 68 from line | | | | - | _ |
| | | | of estimated tax. From IA 2210 | | _ | nnualized income method | | • |
| amount | | Penalty and interest 7 | | | A 74b. Interest | | ADD Enter total 74. | |
| you owe | | . * | ADD lines 72, 73 and 74, and 6 | | | | Y THIS AMOUNT 75. | • |
| | 7 3. | E - pay by credit card or | by transfer from your ban come Tax - Document Proc | k account. | Go to www.state.ia.us | s/tax. This is a secure | site. | acurer State of lows |
| STEP 11 | POLI | ICAL CHECKOFF. This ch | neckoff does not increase the | STE | | 5 IA 50500-5107. Wake | STEP 13 | istre, state or lowa |
| VIL. 11 | amour | t of tax you owe or decrease SPOUSE A YO | e your refund. URSELF | i i | ΓYEAR, | İ | COW-CALF REFUND | Attach IA 132 |
| \$1.50 to F | Penuh | | \$1.50 to Republican Party | | d you like to receive a bo | oklet? This | Do NOT use these amou | |
| \$1.50 to E | • | | \$1.50 to Democratic Party | 1 | is not available to electr | | overpayment (line 69) or owe (line 72). | reduce the amount you |
| | | | \$1.50 to Campaign Fund | Орцол | 0. | Yes | , , | |
| \$1.50 to C | ampa | ign Fund | \$1.50 to Campaign Fund | | ▲ , ⊢ | - No | You: \$ | |
| STEP 14 | | l (We), the | undersigned, declare under p | penalty of p | eriury that I (we) have ex | | · · · · · · · · · · · · · · · · · · · | nedules |
| PLEASE | <u> </u> | IGN HERE and staten | nents, and, to the best of my | (our) knowle | edge and belief, it is a tru | e, correct, and complete | | |
| | | 00(1(0) | n taxpayer) is based on all info | omation of v | | ny knowleage. K RIKKERS (| ~PA | 4/03/07 |
| | eck yo hall \ | our math V-2s | | | | | | Date |
| | | | | | Preparer's Signature KROESE & | KROESE P.O | - | Date . |
| Vern Cit | ot | | | Dot- | | H MAIN AVE | | |
| Your Sign | ature | | | Date | SIOUX CE | | IA 51250 | -1824 |
| Cr | C: | | | Det- | | r4 T T T T T Y | T11 01200 | 104 |
| Spouse's | oigna | uie | | Date | Address 712-722-3 | 375 | Λ | 2-1277139 |
| Daytime T | eleph | one Number | | | Davtime Telephone Nu | ımber | ide | entil 25359 er |
| CS | | TI | his return is due Anril 30 | 2007 | Mailing Ad- | dresses: See lines 7 | D and 75 above | 741-00116 /9/25/08\ |

2006 IA 1040 Schedule A

lowa Itemized Deductions

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

| | | page 1 of the IA 1040 NELVA E BRUNSTING | | Security Number -32-8905 | |
|------------------------|----------|---|---------------------------------------|-----------------------------|---------------------------|
| NOTE: If you | hav | e Federal Bonus Depreciation, please see the 2006 Expanded Instructions Do not include health insurance premiums deducted on IA 1040, line 18. | | | |
| Medical and | 1. | Medical and dental expenses | | | |
| Dental | 2. | Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus | | • | |
| Expenses | | depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2. | | | |
| • | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | | | 0 |
| Taxes | 4. | Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX. | | | |
| You | | Include School District Surtax and EMS Surtax paid in 2006 | | | |
| Paid | 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 | 9a | Home mortgage interest and points reported on Federal form 1098 9a. | | | |
| You | 9b | Home mortgage interest not reported on Federal form 1098 | | | |
| Paid | 10. | Points not reported on Federal form 1098 | | | |
| raiu | 11. | Investment interest. Attach Federal form 4952 if required. | | - | |
| | 12. | Add lines 9a-11. Enter total here. | | | |
| | | | | 12. | |
| Gifts | 13. | Contributions by cash or check. Do not include contributions to Injured Veterans Grant | 4.096 | | |
| to | | Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 54). 13. | 1,000 | - | |
| Charity | 14. | Other than by cash or check. You must attach Federal form 8283 if more than \$500. 14. | | | |
| | 15. | Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 15. | | | 4 000 |
| | 16. | Add lines 13 through 15. Enter total here. | <u></u> | 16. | 4,096 |
| Casualty/Theft Loss | 17. | Casualty or theft loss(es). Attach Federal form 4684. | · · · · · · · · · · · · · · · · · · · | 17 | <u> </u> |
| Job Expenses | 18. | Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required 18. | | _ | |
| and | 19. | Tax preparation fees | | • | |
| Misc. | 20. | Other expenses. List type and | | • | |
| Deductions | | amount | | | |
| | 21. | Add the amounts on lines 18, 19, and 20. Enter the total here | | | |
| | 22. | Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus | | • | |
| | | depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here | | | |
| | 23. | Subtract line 22 from line 21. Enter the total. If less than zero, enter zero. | | = | 0 |
| Other Misc. | 24. | Other miscellaneous deductions not subject to 2% AGI Limit. List type | | | |
| Deductions | 24. | and amount | | 24. | |
| T-4-1 | 25 | | | | |
| | 25. | • | ' г | | |
| Itemized | | from line 14 of the IA 1040 is \$150,500 or less (\$75,250 or less if married filing separately | 1 | 0.5 | 5,099 |
| Deductions | | for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here | L | 25. | J, 099 |
| | | If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation | ř | | |
| | | 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 lowa Itemized Deductions Worksheet, 41-104 | 1 | | |
| | | to calculate your total deductions. | • | | |
| | <u> </u> | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 104 | <u>u.</u> | | |
| Proration | | mplete lines 26 through 30 ONLY if you are using filing status 3 or 4. SPOUSE Enter the love pet income of both spouses from IA 1040 line 36. 26b. | ,759 | YO Sea | 67,092 |
| of | 26. | · · · · · · · · · · · · · · · · · · · | | | 93,851 |
| Deductions | 27. | Total lowa net income, add columns 26a and 26b. Enter the total here. | | | 11.488 % |
| Between | 28. | Divide the amount on line 26a by the amount on line 27. Enter the percentage here. | | | 3,645 |
| Spouses | 29. | Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A | . (100) | ۷۶ | J, 043 |
| | 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 |
| CS | * f | you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4. | ,51 003L) | | 360 _{10/17/06} |
| CS | | | | 1 4000 | ~~ \\ 10/1//06 |

Iowa Department of Revenue

2006 IA 1040 Schedule B

www.state.ia.us/tax

Interest and Dividend Income

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

ELMER H & NELVA E BRUNSTING

Social Security Number 282-32-8905

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

PART I:

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

INTEREST

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

INCOME

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

Interest Income. List Names of All Payers.

| | Check of | ch payer | | |
|--|----------|----------|-------|--------|
| Name of Payer | Taxpayer | Spouse | Joint | AMOUNT |
| BANK OF AMERICA | | | Х | 601 |
| EDWARD JONES | | | Х | 4,115 |
| EDWARD JONES | | | X | 1,244 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| <u> </u> | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | _ | L | |
| Total Taxable Interest Income. | | | | F 0.60 |
| Add the amounts; enter here and on IA 1040, line 2 | <u> </u> | <u> </u> | | 5,960 |

PART II:

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

DIVIDEND

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

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

Dividend Income. List Names of All Payers.

| | Check of | Check one for each payer | | | |
|--|----------|--------------------------|-------|-------------|--|
| Name of Payer | Taxpayer | Spouse | Joint | AMOUNT | |
| DEERE & CO | | | X | 895 | |
| EDWARD JONES | | | Χ | 14,150 | |
| EXXON MOBIL | | | Χ | 4,633 | |
| FRANKLIN TEMPLETON | | | Χ | 418 | |
| METLIFE | X | | | 221 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | , | | | |
| Total Taxable Dividend Income. | | L | | | |
| Add the emounts; enter here and on IA 1040, line 3 | | | | 20,317 | |

41-004b (8/7/06)

Iowa Nonresident and Part-year Resident Credit

| Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING | | | cial Security Number 82-32-8905 |
|---|----------------------------|-------------------|------------------------------------|
| MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE | YOU MUS | T FILE THIS FOR | |
| You are a nonresident of lowa | | | nt of lowa with income |
| | from | i lowa sources, d | or |
| You are a part-year resident of lowa | | are a part-year | |
| Date moved into lowa: | | , , | · |
| and/or | Attach | this form and a c | opy of your Federal |
| Date moved out of lowa: | | o your lowa retui | · |
| Bate moved out or love. | | • | income on the IA 126. |
| Your spouse is a nonresident of Iowa | • | • | ng filing status 3 or 4. |
| Your spouse is a part-year resident of lowa | [| IOWA SOLID | CE INCOME |
| Date moved into lowa: | | IUWA-SUUR | CE INCOME |
| and/or | B. 9 | SPOUSE | A. YOU OR JOINT |
| Date moved out of lowa: | Filing | Status 3 Only | ŀ |
| | | | |
| | | | |
| 1. Wages, salaries, tips, etc. | | | |
| 2. Taxable interest income | ^{2.} — | | |
| 3. Ordinary dividend income | , | | |
| 4. Alimony received | | | |
| 5. Business income or (loss) | | | |
| 6. Capital gain or (loss) | 6 | | |
| 7. Other gains or (losses) | 7. | | l l |
| 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) | 19. — | | 1 |
| 11. Farm income or (loss) | | | |
| 12. Unemployment compensation | 12 | | |
| 13. Taxable Social Security benefits. | | | |
| 14. Other income, gambling income, bonus depreciation | | | |
| adjustment | | | 1 |
| 15. GROSS INCOME. ADD lines 1-14. | | | |
| 16. Payments to an IRA, KEOGH or SEP while an Iowa resident | | | |
| 17. Deduction for self-employment tax | 17. <u> </u> | | |
| 18. Health insurance deduction | | | |
| 19. Penalty on early withdrawal of savings | 19 | | |
| 20. Alimony paid | 20 | | |
| 21. Pension/retirement income exclusion | 21 | | |
| 22. Moving expense deduction into lowa only | 22. | | |
| 23. Iowa capital gains deduction | 23. | | |
| 24. Other adjustments | | | 1 |
| 25. Total adjustments. ADD lines 16-24. | | | |
| 26. IOWA NET INCOME. SUBTRACT line 25 from line 15. | 26. | | 23,638 |
| 27. All-source net income from line 26, IA 1040 | | 26,75 | |
| | ······ | 100.0% | |
| 28. Iowa income percentage: Divide line 26 by line 27 and enter percentage. | 28. | , 23.070 | % 35.2% |
| 29. Nonresident/part-year resident credit percentage: | | | <u> </u> |
| · · · · · · · · · · · · · · · · · · · | 20 | 100.0 | % 64.8% |
| Subtract the percentage on line 28 from 100.0%. | 20 | | |
| 30. Iowa tax on total income from line 43, IA 1040 | 30 | | |
| 31. Total credits from line 50, IA 1040 | 31. — | | |
| 32. Tax after credits. Subtract line 31 from line 30. | 32. <u> </u> | 0.0 | |
| 33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29. | 33 | | _ |
| | | ENTER THIS AM | OUNT ON LINE 52 OF IA 1040 |

CS

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

P536308/09/06)

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

| 1040 |) | Department of the Treasury - Internal Revenue Service U.S. Individual Income Tax Return 20 | 006 | 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 | | | MB No. 1545-0074 | | | |
| Label | L | Your first name and initial Last name | Your social | security number | | | | | |
| (See | В | ELMER H BRUNSTING | | | 282-3 | 282-32-8905 | | | |
| instructions on page 16.) | E | If a joint return, spouse's first name and initial Last name | | | Spouse's s | ocial security number | | | |
| Use the IRS | L | NELVA E BRUNSTING | | | | 30-4685 | | | |
| label. | Н | Home address (number and street). If you have a P.O. box, see page | 16. | Apt. no. | Yo | You must enter | | | |
| Otherwise, | E | 13630 PINEROCK LN | | | . | ur SSN(s) above. | | | |
| please print or type. | R | City, town or post office, state, and ZIP code. If you have a foreign add | ress, see page 16. | • | Checking | a box below will not | | | |
| Presidential | E | HOUSTON TX 77079- | | | | our tax or refund. | | | |
| Election Campai | an ▶ | Check here if you, or your spouse if filing jointly, want \$3 to go t | | age 16) | | ou Spouse | | | |
| <u> </u> | 1 | Single 4 | | old (with qualifying p | erson). (See pa | ge 17.) If | | | |
| Filing Status | 2 | - | the qualifying per this child's name | | ot your aepenae | ent, enter | | | |
| _ | 3 | Married filing separately. Enter spouse's SSN above 5 | _ | (er) with dependent | child (see nage | 17) | | | |
| Check only one box. | J [| and full name here. | Qualifying widow | (er) with dependent | Gilla (See page | , 17) | | | |
| one box. | 6a | X Yourself. If someone can claim you as a dependent, do no | ot check box 6a | | | □ Boxes checked 2 | | | |
| Exemptions | oa b | X Spouse | or check box oa | | | on 6a and 6b | | | |
| Lxemptions | _ | Dependents: | | (2) Danaada | nts (4) v | on 6c who: | | | |
| | С | Dependents: (2 |) Dependent's | (3) Depende | gual g | hild Would | | | |
| | | socia | al security number | relationship | tax cr. | (see • did not live with | | | |
| | | (1) First name Last name | | you | page 1 | or separation | | | |
| If more than face | | | | | - | (see page 20) Dependents on | | | |
| If more than four dependents, see | | | | | | 6c not en- | | | |
| page 19. | | | | | | Add numbers | | | |
| | | Total consideration of a constant about | | · · · · · · · · · · · · · · · · · · · | | on lines | | | |
| | d | Total number of exemptions claimed | | | | above 🕨 🔼 | | | |
| Income | 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | 4,796 | | | |
| | 8a | Taxable interest. Attach Schedule B if required | | | | 4,130 | | | |
| Attach Form(s) W-2 here, Also | ь | Tax-exempt interest. Do not include on line 8a | [86] | т, | | 20,317 | | | |
| attach Forms | 9a | Ordinary dividends. Attach Schedule B if required | | 15 | 9a | 20,311 | | | |
| W-2G and | . b | Qualified dividends (see page 23) 9b 15,420 | | | | | | | |
| 1099-R if tax | 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 24) | | | | | | | |
| was withheld. | 11 | Alimony received | 11 | | | | | | |
| If you did not | 12 | Business income or (loss). Attach Schedule C or C-EZ | | | 1 11 1 | 19,562 | | | |
| get a W-2, | 13 | Capital gain or (loss). Attach Schedule D if required. If not requi | | | | 19,362 | | | |
| see page 23. | 14 | Other gains or (losses). Attach Form 4797 | | | 14 | 3,266 | | | |
| | 15a | IRA distributions 15a | | amount (see page | · - | | | | |
| | 16a | Pensions and annuities 16a b Taxable amount (see page 2 | | | | 20,694 | | | |
| Enclose, but do | 17 | Rental real estate, royalties, partnerships, S corporations, trusts | s, etc. Attach Sche | dule E | | 23,638 | | | |
| not attach, any payment. Also, | 18 | Farm income or (loss). Attach Schedule F | | | 18 | | | | |
| please use | 19 | Unemployment compensation | 7.7 | | 19 | | | | |
| Form 1040-V. | 20a | | 76 b Taxable a | amount (see page | · | 24,715 | | | |
| | 21 | Other income. List type and amount (see page 29) | | | 21 | 116 000 | | | |
| | 22 | Add the amounts in the far right column for lines 7 through 21. | | ncome | ▶ 22 | 116,988 | | | |
| | 23 | Archer MSA deduction. Attach Form 8853 | 23 | | | | | | |
| Adjusted | 24 | Certain business expenses of reservists, performing artists, and | 1 1 | | | | | | |
| Gross | | fee-basis government officials. Attach Form 2106 or 2106-EZ | | | | | | | |
| Income | 25 | Health savings account deduction. Attach Form 8889 | | | | | | | |
| | 26 | Moving expenses. Attach Form 3903 | 26 | | | | | | |
| | 27 | One-half of self-employment tax. Attach Schedule SE | | | | | | | |
| | 28 | Self-employed SEP, SIMPLE, and qualified plans | | | | | | | |
| | 29 | Self-employed health insurance deduction (see page 29) | | | | | | | |
| | 30 | Penalty on early withdrawal of savings | | | | | | | |
| | 31a | Alimony paid b Recipient's SSN | | | | | | | |
| | 32 | IRA deduction (see page 31) | 32 | | | | | | |
| | 33 | Student loan interest deduction (see page 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 inco | me | | ▶ 37 | 116,988 DE265 | | | |
| For Disclosure, F DAA | rivac | Act, and Paperwork Reduction Act Notice, see page 80. | | | | P536650 (2006) | | | |

| 000065 Form 1040 (2006) | ELM | ER H & NELVA E BRUNSTING | G | | | | 282 | 2-32-8905 Page 2 |
|------------------------------------|------------------------|---|----------------------------|--------------------------------------|-------------------------|---------------------------------------|-------------|-------------------------|
| Tax | 38 | Amount from line 37 (adjusted gross income) | | | - | | 38 | 116,988 |
| and | 39a | Check X You were born before January | | | То | tal boxes | | |
| Credits | | if. X Spouse was born before Janua | | | - | ecked ▶ 39a 2 | 2 | |
| Standard | b | If your spouse itemizes on a separate return or you were a dual-s | • | . — | k here | ▶ 39b T | | |
| Deduction | 40 | Itemized deductions (from Schedule A) or you | | | | | 40 | 12,300 |
| for- | 41 | Subtract line 40 from line 38 | | | | | 41 | 104,688 |
| People who checked any | 42 | If line 38 is over \$112,875, or you provided housing to see page 36. Otherwise, multiply \$3,300 by the total n | a person di | splaced by Humi | cane Katri | na, | 42 | 6,600 |
| box on line | 43 | Taxable income. Subtract line 42 from line 41. | | • | | | 43 | 98,088 |
| 39a or 39b or who can be | 44 | Tax (see page 36). Check if any tax is from: | | orm(s) 8814 | ,, | | " | |
| claimed as a dependent, | • • • | b Form 4972 | _ | ` ' | | | 44 | 14,143 |
| see page 34. | 45 | Alternative minimum tax (see page 39). Attac | ch Form 6' | | | | 45 | |
| * All others: | 46 | Add lines 44 and 45 | | | | | 46 | 14,143 |
| Single or Married filing | 47 | Foreign tax credit. Attach Form 1116 if required | | | 47 | | 40 | |
| separately, \$5,150 | 48 | Credit for child and dependent care expenses. | | | 48 | | - | |
| Married filing | 49 | Credit for the elderly or the disabled. Attach Sci | | | 49 | | - | |
| jointly or | 50 | Education and the Attack Forms 0000 | | | 50 | | 1 | |
| Qualifying widow(er), | | | | | 51 | | - | |
| \$10,300 | 51 52 | Retirement savings contributions credit. Attach | | | | | -1 | |
| Head of | 52 | Residential energy credits. Attach Form 5695 | 04.55 | | 52 | | - | |
| household, | 53 | Child tax credit (see page 42). Attach Form 890 | | | 53 | | - 1 | |
| \$7,550 | 54 | Credits from: a Form 8396 b Form 883 | | Form 8859 | 54 | | - | |
| | 55 | | | | | | | |
| | | c Form | | l | 55 | | 1 1 | |
| | 56 | Add lines 47 through 55. These are your total of | | | | | 56 | |
| | 57 | Subtract line 56 from line 46. If line 56 is more to | than line 4 | 6, enter -0 | <u> </u> | <u></u> | 57 | 14,143 |
| Other | 58 | | | | | | 58 | _ |
| Taxes | 59 | Social security and Medicare tax on tip income | | | | | 59 | _ |
| | 60 | Additional tax on IRAs, other qualified retirement | | | | | 60 | |
| | 61 | Advance earned income credit payments from | Form(s) W | <i>l</i> -2, box 9 | | | 61 | |
| | 62 | -Household employment taxes. Attach Schedule | ∍ H | | | | 62 | |
| | 63 | Add lines 57 through 62. This is your total tax | | | | <u></u> | 63 | 14,143 |
| | 64 | Federal income tax withheld from Forms W-2 a | ind 1099 | | 64 | | | |
| Payments | 65 | 2006 estimated tax payments and amount appli | lied from 2 | 005 return | 65 | 16,000 | - | |
| If you have a | 66a | Earned income credit (EIC) | | | 66a | ···· | | |
| qualifying child, attach | b | Nontaxable combat pay election | | | | | | |
| Schedule EIC | 67 | Excess social security and tier 1 RRTA tax with | nheld (see | page 60) | 67 | | | |
| | 68 | Additional child tax credit. Attach Form 8812 $\ensuremath{\text{.}}$. | | 1 | 68 | | | |
| | 69 | Amount paid with request for extension to file (see pag | je 60) | <u></u> | 69 | | | |
| | 70 | Payments from: a Form 2439 b Form | 4136 c | Form 8885 | 70 | ····· | | |
| | 71 | Credit for federal telephone excise tax paid. Attach For | rm 8913 if r | equired | 71 | 40 | | |
| | 72 | Add In. 64, 65, 66a, & 67 - 71. These are your total pa | ayments . | | <u>,,,,,,</u> | <u></u> | 72 | 16,040 |
| Refund | 73 | If line 72 is more than line 63, subtract line 63 fr | rom line 72 | 2. This is the a | mount yo | ou overpaid | 73 | 1,897 |
| Direct deposit? | 74a | Amount of line 73 you want refunded to you. I | If Form 88 | 88 <u>is attached,</u> | check h | ere ▶ 📋 | 74a | |
| See page 61 and fill in 74b, | ▶ b | Routing number | c Type | : Checki | ng 📙 | Savings | | |
| 74c, and 74d, | ▶ d | Account number | | ╛. | | | | |
| or Form 8888. | 75 | Amount of line 73 you want applied to your 20 | 007 estima | ated tax | 75 | 1,897 | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 63 | 3. For deta | ils on how to p | ay, see p | page 62 | 76 | |
| You Owe | 77 | Estimated tax penalty (see page 62) | | , | 77 | | | |
| Third Party | Do you | want to allow another person to discuss this retu | urn with the | e IRS (see pag | ge 63)? | X Yes. Complete | the foll | lowing. No |
| - | Designe | s's | | Pe | rsonal ide | ntification number (PIN) | · [| |
| Designee | name | ▶ PREPARER | | | | Phone no. | > | |
| Sign | Under pe | enalties of perjury, I declare that I have examined this re bey are true, correct, and complete. Declaration of prepar | eturn and according to the | companying sche an taxpaver) is b | edules and ased on a | statements, and to the bes | t of my kn | nowledge and |
| Here | Your sig | · · · · · · · · · · · · · · · · · · · | Date | Your occupation | | | 1 | Daytime phone number |
| Joint return? See page 17. | | | | RETIRE | D | | | |
| Keep a copy | Spouse's | signature. If a joint return, both must sign. | Date | Spouse's occu | pation | · · · · · · · · · · · · · · · · · · · | 7 | |
| for your records. | | | | RETIRE | D | | | |
| | Preparer | s | | Date | | Charle if | <u>, †</u> | Preparer's SSN or PTIN |
| Paid | signature | | PA | I | 03/07 | Check if self-employed | | P00144154 |
| Preparer's | Firm's s | KBUESE & KBUES | SE P. | | | T | EIN | 42-1277139 |
| Use Only | TAO NODELL MATERIALITY | | | | | Phone no | ٥. | |
| | | and ZIP code SIOUX CENTER | | | IA S | 51250-1824 | | ·722 - 3375 |
| DAA | | | | | | | | P53660 (2006) |

Page 2

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 | | Sequence No. 08 |
|--------------------------------------|--|----------------|-----------------|
| | 1 List name of payer. If any interest is from a seller-financed mortgage and the | T | Amount |
| Part I | buyer used the property as a personal residence, see page B-1 and list this | l | |
| Interest | interest first. Also, show that buyer's social security number and address | | |
| | BANK OF AMERICA | | 601 |
| (See page B-1 | DEPT OF TREASURY H BONDS | | 80 |
| and the | EDWARD JONES | [| |
| instructions for Form 1040, | TAXABLE INTEREST INCOME | | 4,115 |
| line 8a.) | TAX-EXEMPT INTEREST | | 1,244 |
| | ** SUBTOTAL ** | 1 _ | 6,040 |
| Note. If you | TAX-EXEMPT INTEREST | L | -1,244 |
| received a Form 1099-INT, Form | | 1 L | |
| 1099-OID, or | | 1 <u>L</u> | · |
| substitute | | - | |
| statement from | | L | |
| a brokerage firm list the firm's | ly | 1 1 | |
| name as the | | 1 | |
| payer and enter the total interes | | | |
| shown on that | | \vdash | |
| form. | 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. | ┨ | Amount |
| D4 U | 5 List name of payer | - | 205 |
| Part II | DEERE & CO | ⊢ | 895 |
| Ordinary | EDWARD JONES | ⊢ | 14,150 |
| Dividends | EXXON MOBIL | | 4,633 |
| | FRANKLIN TEMPLETON | | 418 |
| (See page B-1 and the | METLIFE | | 221 |
| instructions for | | - | |
| Form 1040, | | | - |
| line 9a.) | ••••••••••••••••••••••••••••••••••••••• | - | |
| | | _ ⊢ | |
| Note. If you | | 5 | |
| received a Form | l | | |
| 1099-DIV or substitute | | - | |
| statement from | | | |
| a brokerage firm | j, | - | |
| list the firm's name as the | | - | |
| payer and enter | | 1 | |
| the ordinary dividends show | • | - | |
| on that form. | ······································ | - | |
| | | | |
| | 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. | | |
| Y | ou must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had | | 1,, |
| Part III a | foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | | Yes No |
| Foreign - | 7a At any time during 2006, did you have an interest in or a signature or other authority over a financial | | |
| Accounts | account in a foreign country, such as a bank account, securities account, or other financial account? | | |
| and Trust | See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 | | |
| | b If "Yes," enter the name of the foreign country | | |
| (See | 8 During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a | | <u></u> |
| page B-2.) | foreign trust? If "Yes," you may have to file Form 3520. See page B-2 | | [] X |

SCHEDULE D (Form 1040)

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.

2006

Attachment Sequence No. 12

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

 Your social security number 282-32-8905

| Pi | art I Short-Term Capital | Gains and Los | ses-Assets | Held | d 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 | | | | | | ,, | |
| | | | | + | | | |
| | | | | | · | | - |
| | | | | | | | |
| | | | | + | | | |
| | · | <u> </u> | | | | | |
| 2 | Enter your short-term totals, if any, fr | · · | | | | 1634 | |
| 3 | line 2 Total short-term sales price amou | nte Add lines 1 and | | 2 | | 23 - Val (1) 1 | |
| • | column (d) | | ſ | 3 | | | |
| 4 | Short-term gain from Form 6252 and | short-term gain or (| (loss) from Form | | 1 | 4 | |
| 5 | Net short-term gain or (loss) from pa | | | | | 5 | |
| 6 | Schedule(s) K-1 Short-term capital loss carryover. Ent | er the amount, if an | | | | | |
| | Carryover Worksheet on page D-7 | | • | - | .,,,,,,, | 6 | _ (|
| _ | | | u b o i i | | 7 0 | _ | 0 |
| 7 | Net short-term capital gain or (loss | | | | | | |
| | art II Long-Term Capital | | ses-Assets | нею | | | · • · · · · · · · · · · · · · · · · · · |
| | (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 INCO | | 1/10/ | م | 17 460 | 10.04 | 1 505 |
| | 420 SHARES CITIGRO | VARIOUS | 4/12/0 | 76 | 17,460 | 19,04 | 7 -1,587 |
| | | 8/17/87 | | 26 | 19,956 | 1,028 | 18,928 |
| _ | 27000 SHARES HOUSE | 1 | | | | | |
| | · | VARIOUS | 8/02/0 | 96 | 27,144 | 27,000 | 144 |
| | | | | | | | |
| 9 | Enter your long-term totals, if any, from | om Schedule D-1, | | | | | |
| 40 | line 9 | | | 9 | | 1999 | |
| 10 | Total long-term sales price amount | | 1 | 10 | 64,560 | | |
| 11 | column (d) | m gain from Forms | | | | | |
| | (loss) from Forms 4684, 6781, and 8 | 824 | | | | | |
| 12 | Net long-term gain or (loss) from par | tnerships, S corpora | ations, estates, a | and tr | usts from | | |
| | Schedule(s) K-1 | | | | | | |
| 13 | Capital gain distributions. See page I | D-1 of the instruction | ns | | | 13 | 2,077 |
| 14 | Long-term capital loss carryover. Ente | er the amount, if an | | | | | |
| 15 | Carryover Worksheet on page D-7 Net long-term capital gain or (loss | | | | (f) Then go to | | |
| | Part III on the back | • | | | • | | 19,562 |

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

Schedule D (Form 1040) 2006

| P | art III | Summary | | |
|----------|-----------------------|---|-----|--------|
| 16 | | lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go below | _16 | 19,562 |
| 17 18 | X Yes. | 15 and 16 both gains? Go to line 18. Skip lines 18 through 21, and go to line 22. amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the | 18 | |
| 19 | Enter the | amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on of the instructions | 19 | |
| 20 | Yes. the C | 18 and 19 both zero or blank? Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the dule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and | | |
| 21 | If line 16 of: | s a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller | | |
| | • (\$3,0 | obss on line 16 or 00), or if married filing separately, (\$1,500) en figuring which amount is smaller, treat both amounts as positive numbers. | 21 | |
| 22 | Do you hat Yes. the G | ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR). Complete the rest of Form 1040 or Form 1040NR. | | |

Schedule D (Form 1040) 2006

| Sche | edule E (Fo | m 1040) 2006 | | | | Attachm | nent Sequence | No. 13 | | Page 2 |
|-----------|---------------|---|-------------------------------------|----------------------|-----------------|---|--------------------|-----------------|--------------------------|------------------|
| Name | e(s) shown or | return. Do not enter name and so | cial security number if shown of | on other side. | | | Your social | security I | number | |
| | | | | | | | | | | |
| Ε | LMER F | 1 & NELVA E BRU | JNSTING | | | | 282-32 | 2-8 <u>90</u> . | 5 | |
| Caut | tion. The IF | RS compares amounts reported | d on your tax return with a | mounts shown o | on Schedule(| s) K-1. | | | | |
| Pa | art II | Income or Loss From | Partnerships and S | S Corporation | ns Note. | If you report a loss t | from an at-risk | activity fo | r | |
| | | which any amount is not at ri | isk, you must check the b | ox in column (e) | on line 28 a | nd attach Form 619 | 8. See page E | -1. | | |
| 27 | Are you rep | orting any loss not allowed in | a prior year due to the at-r | risk or basis limit | ations, a pric | or year unallowed | | | | |
| I | oss from a | passive activity (if that loss wa | as not reported on Form 8 | 582), or unreimb | oursed partne | ership expenses? | | res 🛚 🗵 | No | |
| | lf you answ | ered "Yes," see page E-6 befo | ore completing this section. | | | | | | | |
| | | | 4334 | | (b) E | nter P (c) Check if | (d) Empl | | (e) Ch | |
| 28 | | | (a) Name | | for S | rtnership; S foreign corporation partnership | identifica numb | | any am not at | ount is trisk |
| A | | | | | | | | | | |
| В | | | | | | | | | | |
| С | | | | | | | | | | |
| D | | | | | | | | | | |
| | • | Passive Income and I | _oss | | | Nonpassive Inco | me and Loss | ; | | |
| | (f) F | assive loss allowed | (g) Passive income | (h) Noi | npassive loss | (i) Section 1 | 179 expense | 1 (j) | Vonpassive | income |
| | (attach | Form 8582 if required) | from Schedule K-1 | from S | chedule K-1 | deduction from | n Form 4562 | froi | n Schedu | le K-1 |
| A | | | | | | | | | | |
| В | | | | | | | | | | |
| С | | | | l l | | | | | | |
| | | | | | | | | | | |
| 29a | Totals | | | 19.00 | | | | | | |
| b | Totals | | | | | | | 100 | | |
| 30 | Add colun | nns (g) and (j) of line 29a | | | | | 30 | | | |
| 31 | | nns (f), (h), and (i) of line 29b | | | | | 31 | (| |) |
| 32 | Total par | tnership and S corporation i | | | | | | 1 " | | |
| | result he | re and include in the total on lin | ne 41 below | | | | 32 | l | | |
| Pa | art III | Income or Loss From | Estates and Trusts | ; | | | | | | |
| | | | | | | | | (b) | Employer | |
| 33 | | | (a) Name | | | | | identifica | tion number | er |
| <u>A</u> | | | | | | | | | | |
| В | | | | | | | | | | |
| | | Passive Income | and Loss | | | Nonpassiv | e Income and | Loss | | |
| | | re deduction or loss allowed | (d) Passive incomerce from Schedule | | | (e) Deduction or loss | İ | . , | r income fr hedule K- | |
| — | (altach | Form 8582 if required) | nom Schedule | : N-1 | | from Schedule K-1 | | | nedule K- | ·I |
| <u>A</u> | | | | | | _ | | | | |
| <u>B</u> | | | | | | | | | | |
| 34a | Totals | | | | | | | | | |
| b | Totals | | 155 | | | | | T T | | <u> </u> |
| 35 | | nns (d) and (f) of line 34a | | | | | 35 | | | |
| 36 | | nns (c) and (e) of line 34b | | | | | 36 | | |) |
| 37 | | ate and trust income or (loss | s). Combine lines 35 and 3 | oo. ∟nter the res | uit nere and | | | 1 | | |
| Б | include in | the total on line 41 below | Pool Estate Morta | ago Invoctm | ont Cond | uite (DEMICe) I | 37 | oldor. | | |
| | art iv | Income or Loss From | | (c) Excess incl | | T . | | | | |
| 38 | | (a) Name | (b) Employer identification number | Schedules (| , line 2c | (d) Taxable income (from Schedules Q. | | | come from les Q, line | 3b |
| | | | | (see page | : =-1) | | | | | |
| | | !·· (d) and (a) anh. [-ta | a the assemble have and include | do in the total or | line 41 hole | L | 39 | <u> </u> | | |
| 39 • • | art V | columns (d) and (e) only. Ente Summary | i ine result here arid includ | ae iii iiie ioiai or | i iiile 41 Delo | , , , , , , , , , , , , , , , , , , , | 1 39 | | | |
| | 25100,000,000 | | arm 493E Alaa aamalata | line 42 helew | | | 40 | T | 23 | 3,638 |
| 40 41 | | rental income or (loss) from Fore or (loss). Combine lines 26, 32, 37, 35 | | - • | or Form 1040NID | line 18 | 40 41 | +- | 23 | |
| 41 | | ie or (loss). Combine lines 26, 32, 37, 38 lation of farming and fishing | | | STOTH TO4UNK | , m/G 10 | 41 | | | , 000 |
| 74 | | | • • | = | | God go di | | | | |
| | | g income reported on Form 48 | | | | | | | | |
| | ** | x 14, code B; Schedule K-1 (F | ** | ι, απυ | 42 | 72 | 957 | | | |
| 43 | | K-1 (Form 1041), line 14, code ation for real estate profess | | estate | 44 | | ., , , , , | | | |
| | profession | nal (see page E-1), enter the n | et income or (loss) you re | ported | | | | 174 | | |
| | | on Form 1040 or Form 1040N ou materially participated und | | | 43 | . | | | | |
| DAA | III WINOII | ou materiary participated tire | c. are passive activity loss | | j 40 | <u></u> | <i>و</i> م | hedule E | 2 527 | A D) 2006 |
| | | | | | | | - | | | _ ,, |

Alternative Minimum Tax-Individuals

► See separate instructions.

OMB No. 1545-0074

Attachment Sequence No

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or Form 1040NR.

| _ | mal Revenue Service (99) Attach to Form 1040 or Form 1040NK. | | Sequence No. 32 |
|----------|--|---|-----------------|
| | -1, | Your social 282–32 | security number |
| 2000 | Part 1 Alternative Minimum Taxable Income (See instructions for how to complete each | | |
| | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form | 1 11110.7 | |
| • | 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 | | ١ , | 1 |
| 3 | Taxes from Schedule A (Form 1040), line 9 | | |
| 4 | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions | 4 | |
| 5 | Miscellaneous deductions from Schedule A (Form 1040), line 26 | | |
| 6 | If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from | ···· • | |
| Ū | line 11 of the Itemized Deductions Worksheet on page A-7 of the Instructions for Schedule A (Form 1040) | 6 | k |
| 7 | | · · · · · | V |
| 8 | I ax refund from Form 1040, line 10 or line 21 Investment interest expense (difference between regular tax and AMT) | | 1 |
| 9 | The state of the s | ء ا | |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | · · · · · — — — — — — — — — — — — — — — | |
| 11 | the contract of the contract o | | 984 |
| 12 | Qualified small business stock (7% of gain excluded under section 1202) | | 301 |
| | Exercise of incentive stock options (excess of AMT income over regular tax income) | | |
| 13 | 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 1041), box 12, code A) | | |
| | | | |
| 16 | Disposition of property (difference between AMT and regular tax gain or loss) | | <u> </u> |
| 17 | * | | 0 |
| 18 | * | | 1 0 |
| 19 | Loss limitations (difference between AMT and regular tax income or loss) | | |
| 20 | Circulation costs (difference between regular tax and AMT) | | 1 |
| 21 | * | | <u> </u> |
| 22 | * | 22 | |
| 23 | Research and experimental costs (difference between regular tax and AMT) | | |
| 24 | Income from certain installment sales before January 1, 1987 | | <u> </u> |
| 25 | Intangible drilling costs preference | | |
| | Other adjustments, including income-based related adjustments | | |
| | Alternative tax net operating loss deduction | 27 | <u> </u> |
| 28 | Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line | | 117 070 |
| 330 | 28 is more than \$200,100, see page 7 of the instructions.) | 28 | 117,972 |
| | Part II Alternative Minimum Tax | 844-35 | |
| 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 | | CO EFO |
| | Married filing separately 75,000 31,275 | 29 | 62,550 |
| | If line 28 is over the amount shown above for your filing status, see page 7 of the instructions. | | |
| 30 | Subtract line 29 from line 28. If more than zero or you are filing Form 2555 or 2555-EZ, go to line 31. If zero or | | FF 400 |
| | 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 | | 10 501 |
| | for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. | 31 | 10,561 |
| | All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). | | |
| | Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. | | |
| 32 | Alternative minimum tax foreign tax credit (see page 8 of the instructions) | | |
| | 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 |
| | | | • • |

BRUNSTING003702

Form 6251 (2006)

| | Part III Tax Computation Using Maximum Capital Gains Rates | |
|----|---|-----------------------------------|
| 26 | Enter the amount from Form 6251 line 30 | 36 55,422 |
| 30 | Enter the amount from Form 6251, line 30 | 30 207122 |
| 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 |
| | Enter the smaller of the se of the se | |
| | 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 | 5,314 |
| 43 | result Enter: | 42 3,314 |
| 45 | • \$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. | |
| | | |
| 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- | |
| | | |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- | |
| 46 | Enter the smaller of line 36 or line 37 46 34,982 | |
| 70 | Elliet the smaller of line oo of line of | |
| 47 | Enter the smaller of line 45 or line 46 | |
| | | |
| 48 | Multiply line 47 by 5% (.05) | 48 |
| 40 | Subtract line 47 from line 46 49 34, 982 | |
| 43 | Subtract line 47 from line 46 | |
| 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 | |
| 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 |
| _ | | 10 501 |
| | Enter the smaller of line 53 or line 54 here and on line 31 | 10,561 Pi 5372 1 (2006) |
| DA | A | - 1 -10-10-1 (2000) |

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**

tachment 3

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

Your social security number 282-32-8905

Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING Did you actively participate in the operation of this farm during 2006 (see instructions)? No Part I Gross Farm Rental Income-Based on Production. Include amounts converted to cash or the equivalent. 30,084 1 Income from production of livestock, produce, grains, and other crops 499 2b Taxable amount 499 Cooperative distributions (Form(s) 1099-PATR) 2a 2b 2a 2,374 3b Taxable amount 374 Agricultural program payments (see instructions) 3a 3a 3b 4 Commodity Credit Corporation (CCC) loans (see instructions): CCC loans reported under election 4a а _4b CCC loans forfeited ь 4c Taxable amount 4c 5 Crop insurance proceeds and federal crop disaster payments (see instructions): Amount received in 2006 5b Taxable amount а If election to defer to 2007 is attached, check here 5d Amount deferred from 2005 5d C Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 32,957 Part II Expenses-Farm Rental Property. Do not include personal or living expenses. Car and truck expenses (see Pension and profit-sharing Schedule F instructions). Also 21 plans attach Form 4562 8 22 Rent or lease: 748 Chemicals 9 Vehicles, machinery, and equipment (see 10 Conservation expenses (see instructions) instructions) 22a 10 Custom hire (machine work) Other (land, animals, etc.) 11 11 22b Repairs and maintenance 12 Depreciation and section 179 23 23 Seeds and plants 3,057 24 expense deduction not 24 claimed elsewhere Storage and warehousing 12 25 25 Supplies 26 13 Employee benefit programs 2,496 27 Taxes 27 other than on line 21 (see Schedule F instructions) 28 Utilities 28 13 29 Veterinary, breeding, and 14 Feed Fertilizers and lime 792 15 15 medicine Freight and trucking 16 30 16 Other expenses Gasoline, fuel, and oil 17 17 (specify): Insurance (other than health) 18 19 30b 19a а Mortgage (paid to banks, etc.) b Other 20 Labor hired (less employment 30e 30f credits) (see Schedule F instructions) 20 30g Total expenses. Add lines 8 through 30g (see instructions) 9,319 31 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter 32 23,638 it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 32 If line 32 is a loss, check the box that describes your investment in this activity 33 33a All investment is at risk. 33h 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

For Paperwork Reduction Act Notice, see instructions on back.

Form 4835 (2006) **P5373**

Schedule E, line 40

Qualified Dividends and Capital Gain Tax Worksheet

2006

Name

Taxpayer Identification Number

282-32-8905

ELMER H & NELVA E BRUNSTING

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

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

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

| 1. | Enter the amount from Form 1040, line 43 Enter the amount from Form 1040, line 9b | | 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 Fo 4952, enter the amount from line 4g of that form. Otherwise, enter -0- | orm | | | | |
| 6. | Subtract line 5 from line 4. If zero or less, enter -0- | | | 34,982 | | |
| 7. | Subtract line 6 from line 1. If zero or less, enter -0 | | 7 | 63,106 | | |
| 8. | Enter the smaller of: | | 1 | | | |
| | The amount on line 1, or | | | 64 . 0 0 0 | | |
| | \$30,650 if single or married filing separately | | ► <u>-8</u> | 61,300 | | |
| | \$61,300 if married filing jointly or qualifying wide \$41,050 if head of household | ow(er), or | | | | |
| 9. | Is the amount on line 7 equal to or more than the amount Yes. Skip lines 9 through 11; go to line 12 and c | heck the "No" box | | | | |
| Ю. | No. Enter the amount from line 7 Subtract line 9 from line 8 | | | | | |
| iu. I1. | | | | | 11. | |
| 12. | Multiply line 10 by 5% (.05) Are the amounts on lines 6 and 10 the same? | • | | | | |
| | Yes. Skip lines 12 through 15; go to line 16 | | | | | |
| | | | | 34,982 | | |
| 13. | Enter the amount from line 10 (if line 10 is blank, enter | | | • | | |
| 14. | Subtract line 13 from line 12 | | | 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 Com | putation Worksheet, whicheve | r applies | 16. | 8,896 |
| 17. | | | · | | 17. | 14,143 |
| 18. | Figure the tax on the amount on line 1. Use the Tax | Table or Tax Com | putation Worksheet, whicheve | r applies | 18. | 17,634 |
| 10 | Tay on all tayable income. Enter the smaller of line | | | | | 14 143 |

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

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

Documents for: BRUNSTING, NELVA E Tax Documents

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

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

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

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

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

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

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

IA 1040 Iowa Individual Income Tax Long Form 2007

| | | eginning 2007 all spaces. You MUST fill i | and ending | lumber. | | | | | | | | |
|--------------------------|---------|--|------------------------------------|--------------|-------------------------|------------|----------------------------------|--------------------|--|--|-------------------------|-----------|
| Your last n | ame | | Your first name/middle initi | | Your Social Sec | | | | | | | |
| A. BRU | JNS' | TING | ELMER H | | <u> 282-32</u> - | 8905 | | | | | | |
| Spouse's la | | | Spouse's first name/middle NELVA E | initial | Spouse's Social 481-30- | • | | IXI | neck this box if your if you or older as of 12 | - | r spouse w | ere/ |
| Current ma | iling a | ddress (number and street, apartn | nent, lot or suite number) or F | PO Box | | Are yo | our name, | | Your Occupati | on | | • |
| 1363 | 30 | PINEROCK LN | | | | | pouse's name, | , if | RETIRE | D | | |
| City, State, | ZIP | | | | | 1 | able, and your as the same as | , | Spouse's Occ | upation | | • |
| HOUS | TO | N | TX 77079-593 | 14 | | | t year's return? | | RETIRE | D | | |
| STEP 2 F | iling | Status: Mark one box only. | | | | X | YES | NO | Reside County No. | nce on S | 12/31/07 ch.Dist.No. | |
| 1 | Singl | le: Were you claimed as a de | ependent on another person | on's lowa | return? | YES | NO A | A | 00 | | 000 | • |
| 2 | Мап | ied filing a joint return. (Two-i | ncome families may bene | fit by usi | ng status 3 or 4) | | | | Scho | ol Distric | t Name | · |
| 3 X | Магг | ied filing separately on this co | ombined return. Spouse u | se colun | n B. | | | | | | | |
| 4 | Marrie | ed filing separate returns. se's name: | | | SSN: | | | | ▲ income: \$ | | | |
| 5 | | of household with qualifying pers | on. If qualifying person is not | claimed a | s a dependent on thi | is return, | enter the perso | on's nam | e and Social Sec | urity Nun | nber below. | |
| 6 | Qual | lifying widow(er) with dependent | ent child. Name: | | | | | SSN | !: | | | |
| STEP 3 | ٦ - | YOU _ a. Personal | Credit: Enter 1 (Enter 2 if | filing joir | nt or head of hous | ehold) | | 🔺 | <u>1</u> x\$_ | 40 | = \$ | 40 |
| Exemptio | ns | | each spouse who is 65 or old | | | | | | 1 x\$ | 20 | = \$ | 20 |
| | ι | | ts: Enter 1 for each depe | | | | | | × \$ _ | 40 | = \$ | |
| | | d. Enter first | names of dependents her | re: | | | | | eT | OTAL \$ | | 60 |
| | ٦ | a Personal | 6 W E (4 | | | | | | 1 × \$ | 40 | = \$ | 40 |
| | | SPOUSE (IF filling b. Enter 1 if 6 | 55 or older and/or 1 if blir | nd | | | | | 1 ×\$ | 20 | = \$ | 20 |
| | t | status 3) c. Dependen | ts: Enter 1 for each depe | endent | | | | | ×\$ | 40 | = \$ | |
| | | | names of dependents her | | | | | | e. To | OTAL \$ | | 60 |
| | | | | В | . Spouse/Status 3 | A. | You or Joint | В. | Spouse/Status | 3 A | . You or | Joint |
| STEP 4 | 1. | . Wages, salaries, tips, etc. | | 1 | 0.600 | | | | | | | |
| | 2. | . Taxable interest income. If more than | \$1,500, complete Sch. B | 2. | 2,699 | | 2,70 | 1 | | | | |
| Figure | 3. | . Ordinary dividend income. If more than | n \$1,500, complete Sch. B | 3. | 10,709 | | 10,71 | .2 | | | | |
| your | | Att | | | | | | | | | | |
| gross | 5. | . Business income/(loss) from Fe | | 5. | | | | | | | | |
| income | 6. | . Capital gain/(loss) from Federal | Schedule D | | 2,203 | | 2,20 | 3 | | | | |
| | | Other gains/(losses) from Feder | | | | | | | | | | |
| | | . Taxable IRA distributions | | | 1,416 | | 2,70 | 0 | | | | |
| | 9. | . Taxable pensions and annuities | ········· | 9. | | | 20,69 | 6 | | | | |
| | 10. | | estates, etc. | 10. | | | | 5 | | | | |
| | 11. | . Farm income/(loss) from Federa | al Schedule F | | | | | | | | | |
| | | . Unemployment compensation | | | | | | | | | | |
| | | . Taxable Social Security benefits | | 13. | 2,709 | | 7,07 | 0 | | | | |
| 4 | 14. | . Other income, gambling income, bonu | us depreciation adjustment | | | | • | | | | | |
| ا نو | | GROSS INCOME. ADD lines 1 | | | | | | 5. | 19,73 | б д | 71 | ,417 |
| E STEP | | . Payments to an IRA, KEOGH o | | 16. | | | | | - ' | | | |
| Jacon Soncy Figure | | One-half of self-employment tax | | 17. | | | | | | | | |
| ∮ Figure | | | | 18. | 1,270 | | 1,27 | 0 | | | | |
| g your | | Penalty on early withdrawal of s | | 19. | | | | _ | | | | |
| ئدا | | Allerania | | 20. | | | | _ | | | | |
| adjust | | Pension/retirement income exc | | 21. | 685 | _ | 11,31 | .5 | | | | |
| s to | | . Moving expense deduction from | | 22. | | | | | | | | |
| incom | | . Iowa capital gains deduction. | • • • • • • | _ | | | | | | | | |
| | | And the second | | | | | | _ | | | | |
| Staple | | . Total adjustments. ADD lines 10 | | | | | 2 | .5. | 1,95 | 5 🛦 | 12 | , 585 |
| ⇔ | | . NET INCOME, SUBTRACT line | | | | | | | 17,78 | | 58 | ,832 |
| STEP 6 | == | . Federal income tax refund / over | · | 27. | 541 | <u> </u> | 1,31 | | | | | <u></u> |
| Figure | | . Self-employment/household emp | • • | | | | | | | | | |
| your | | . Addition for Federal taxes. ADD | • • • • • • • • • | | | | 2 | 29. | 54 | 1 | 1 | ,316 |
| Federal | | T-1-1 ADD 0 00 1 00 | | | | | | iO. | 18,32 | | 60 | 148 |
| tax | | | | | | | | | | | | |
| additio | | . Federal estimated tax payments | s made in 2007 | 32. | 3,605 | | 11,01 | 5 | | | | |
| and | | . Additional Federal tax paid in 20 | | | | <u> </u> | | | | | | |
| deduc- | | . Deduction for Federal taxes. AD | D # 04 00 400 | | | | 9 | 34. | 3,60 | 5 | 11 | .015 |
| tion | | . BALANCE. SUBTRACT line 34 | | | Seide 2 | | | 14. —— 15. | 14,71 | | 53 7 5 | 133 |
| CS | 33 | . PALAITUE SUDIRACIIIIR 34 | T IJOH IIITE OU. EHIEH HEIE AND | ் அப்பாடு 30 | , auc 2 | | | ··. — | | <u>, </u> | - (D/DZ ::: | , <u></u> |

| | F | ish/Wildlife | State Fair | Fire | efighters/Keep Iowa Beautiful | | Ente | r | |
|-------------|---------|----------------------|---|---------------------|--|--------------------|----------------------------------|------------|---|
| | _ | 58a: ▲ | 58b: 🛕 | | : 4 | 58d: 📤 | total. | . 58. | 1 1 0 1 |
| .=== . | | | ND CONTRIBUTIONS. ADD lines 57 and 5 | | | | | 59. | 1,101 |
| STEP 9 | | lowa income tax | | 60. | 242 | | . | | |
| Figure | | | oucher payments made for tax year 2007 | 61. | 242 | 606 | _ | | |
| your | | | credit. Attach IA 130. | | | | <u>-</u> | | |
| credits | | <u> </u> | redit. Attach IA 4136. | 63. | | - | - | | |
| | 64. | Check One: | Child and dependent care credit OR | | | | | | |
| | | L | Early childhood development credit | | | | - | | |
| | | | come credit: 7.0% (.07) of Federal credit | 65 | | - | _ | | |
| | | | redits. Attach IA 148 Tax Credits Schedule. | 66. | | | - | | |
| | 67. | TOTAL. ADD lin | nes 60-66. | _ | 242 | • | _ | | |
| | | | ITS. ADD columns A and B on line 67 and en | | | | | 68. | 848 |
| STEP 10 | 69. | If line 68 is more | e than line 59, SUBTRACT line 59 from line 6 | 88. This | is the amount you overpaid. | | | 69. | A |
| Figure | 70. | Amount of line 6 | 69 to be REFUNDED | | | | REFUND | 70. | A |
| your | | Mail return to | lowa Income Tax - Refund Processing, I | | | | | | |
| refund | 71. | Amount of line 69 to | be applied to your 2008 estimated tax | 71. | A | _ | _ | | |
| or | 72. | If line 68 is less | than line 59, SUBTRACT line 68 from line 59 | 9. This is | the AMOUNT OF TAX YOU | OWE. | | 72. | <u>253</u> |
| amount | | | erpayment of estimated tax. From IA 2210 or | | F. Check if annuali | ized income method | is used | 73. | <u> </u> |
| you owe | 74. | Penalty and inte | erest 74a. Penalty. | | ▲ 74b. Interest | | | 74. | -, |
| | 75. | TOTAL AMOU | NT DUE, ADD lines 72, 73 and 74, and ente | r here. | | PA | Y THIS AMOUNT | 75. | <u>253</u> |
| | | ePay by credit | card or direct debit. Go to www.state.ia | a.us/tax ing. PO | Box 9187, Des Moines IA | 50306-9187. Make | check pavable t | o Trea | surer. State of Iowa |
| STEP 11 | POLI | TICAL CHECKO | OFF. This checkoff does not increase the or decrease your refund. | STE | | | STEP 13 | | |
| | arrioui | SPOUSE | ▲ YOURSELF | NEXT | Γ YEAR, | | COW-CALF REF | FUND / | Attach IA 132. |
| \$1,50 to I | Democ | cratic Party | \$1.50 to Democratic Party | Would | d you like to receive a booklet | ? This | Do NOT use these | e amou | ints to increase your |
| \$1.50 to I | Repub | lican Party | \$1.50 to Republican Party | f | is not available to electronic | i | overpayment (line owe (line 72). | 69) or | reduce the amount you |
| \$1.50 to 0 | • | · · · | \$1.50 to Campaign Fund | | 0. | Yes | Spouse: \$ | | |
| ¥ | | | | | ▲ , H | No | You: \$ | | |
| STEP 14 | | | I (We), the undersigned, declare under pena | atty of po | eriury that I (we) have examin | | | ing sch | edules |
| | | SIGN HERE | and statements, and, to the best of my (our | | | | return. Declaration | of prep | parer |
| | | SSN(s) | (other than taxpayer) is based on all information | ation of v | which the preparer has any kn RICHARD K I | | CPA | | 4/01/08 |
| | hall\ | our math N-2s | | | Preparer's Signature | ICTICIDITO (| <u> </u> | | |
| | | | | | KROESE & KI | ROESE P.O | 7 | | Date |
| | | | | Dete | | MAIN AVE | | | |
| Your Sign | nature | | | Date | | | |) E () | 1004 |
| | | | | | SIOUX CENTI | EK | IA 512 | <u> </u> | -1024 |
| Spouse's | Signa | iture | | Date | Address | _ | | 4 | 0 1077100 |
| D. C | F 1 | | | | 712-722-337 | · | | | Z-1Z//139 |
| CS Daytime | ı elepn | one Number | This return is due April 30, 2 | 008. | Daytime Telephone Number Mailing Addres | ses: See lines 7 | 0 and 75 above | iaei). | ntifiledig 5lymber 41-001b (8/22/07) |
| | | | | | | * * | | | |
| | | | | | | | В | RUNS | STING003708 |
| | | | | | | | | | |
| | | | | | | | | | |

2007 IA 1040 Schedule A

lowa Itemized Deductions

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

| Name(s) as show | n on | | al Security Numb | |
|---------------------|------|--|--------------------|-------------------------------|
| ELMER H | & | NELVA E BRUNSTING 2 | <u>82-32-</u> 8905 | 5 |
| NOTE: If you | have | e Federal Bonus Depreciation, please see the 2007 Expanded Instructions on ou Do not include health insurance premiums deducted on IA 1040, line 18. | r Web site. | |
| Medical and | 1. | Medical and dental expenses 1. | | |
| Dental | 2. | Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus | | |
| Expenses | | depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2. | | |
| | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | 3. | 0 |
| Taxes You | 4. | State and Local (Check only one box): a Other state and local income taxes. Do not include lowa Income Tax. Include School District Surfax and EMS Surfax paid in 2007 OR | | |
| | | Other state and local income taxes. Do not include lowa Income Tax. Include School District Surtax and EMS Surtax paid in 2007 OR Beginneral sales taxes only from line 5b of the Federal Schedule A. | | |
| Paid | 5. | Real estate taxes |)3 | |
| | 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 | 9a | Home mortgage interest and points reported on Federal form 1098 9a. | | |
| You | 9b | Home mortgage interest not reported on Federal form 1098 | | |
| Paid | 10. | Points not reported on Federal form 1098 | | |
| | 11. | Qualified mortgage insurance premiums | <u></u> | |
| | 12. | Investment interest. Attach Federal form 4952 if required. 12. | | |
| | 13. | Add lines 9a-12. Enter total here. | 13, | |
| Gifts | 14. | Contributions by cash or check. Do not include contributions to Injured Veterans Grant | | |
| to | | Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 53) 14 3,98 | <u>35</u> | |
| Charity | 15. | Other than by cash or check. You must attach Federal form 8283 if more than \$500. 15. | | |
| • | 16. | Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 16. | | |
| | 17. | Add lines 14 through 16. Enter total here. | | 3,985 |
| Casualty/Theft Loss | 18. | Casualty or theft loss(es). Attach Federal form 4684. | | , |
| Job Expenses | 19. | Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required | | |
| and | 20. | Tax preparation fees 20. | | |
| Misc. | 21. | Other expenses. List type and | | |
| Deductions | | amount. SEE STATEMENT 1 21. 14 | 10 | |
| | 22. | Add the amounts on lines 19, 20, and 21. Enter the total here | 10 | |
| | 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 | 9 | |
| | 24. | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. | | 0 |
| Other Misc. | 25. | | | |
| Deductions | 25. | Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. | 25 | |
| | | | 20. | |
| Total | 26. | | | |
| Itemized | i | from line 14 of the IA 1040 is \$156,400 or less (\$78,200 or less if married filing separately | | E 043 |
| Deductions | | for Federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here | 26. | 5,043 |
| | | 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. | | |
| | - | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040. | | |
| Proration | Ι. | mplete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE | | ⁄ου 58 , 832 |
| of | 27. | Enter the lows net income of both spouses from IA 1040, line 26 27b | | 76,613 |
| Deductions | 28. | Total lowa net income, add columns 27a and 27b. Enter the total here. | | 76.791% |
| Between | 29. | Divide the amount on line 27a by the amount on line 28. Enter the percentage here. | | |
| Spouses | 30. | Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A | ر ن) 30 | 3 , 873 |
| | 31. | Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using | NE) 04 | 1 170 |
| 41-004a (9/13/07) | | filing status 4, enter this amount on line 39, Col. A of your spouse's return (SPOUS | | 1,170 |
| cs | • | 11 you iiidu i gugiai 1040A, See iiiid 21, ii i gugiai 1040L2, See iiile 4. | P5 | 5378 |

2007 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:

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

INTEREST

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

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

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

Interest Income. List Names of All Payers.

| N. CD. | Check o | Check one for each payer | | |
|--|----------|--------------------------|-------|--------|
| Name of Payer | Taxpayer | Spouse | Joint | AMOUNT |
| EDWARD JONES | | | Χ | 2,471 |
| EDWARD JONES | | | Х | 2,929 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | ļ <u>.</u> | | |
| | | <u> </u> | | |
| Total Taxable Interest Income. | | 1 | | |
| Add the amounts; enter here and on IA 1040, line 2 | | | | 5,400 |

PART II:

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

DIVIDEND

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

INCOME

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

Dividend Income. List Names of All Payers.

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

41-004b (7/17/07)

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 | | | ocial Security Number 282-32-8905 |
|--|------------|---------------------------------------|--------------------------------------|
| MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE | YOU M | UST FILE THIS FO | |
| You are a nonresident of lowa X | | | t of lowa with income |
| Tod are a nonresident of lowar | | m lowa sources, or | |
| You are a part-year resident of lowa | | ou are a part-year lo | |
| Date moved into lowa: | | a are a part year it | Wa (Coldonic |
| and/or | • Atta | ch this form and a | copy of your Federal |
| | | rn to your lowa retu | |
| Date moved out of lowa: | | • | e income on the IA 126. |
| Your spouse is a nonresident of lowa | | | ng filing status 3 or 4. |
| Your spouse is a part-year resident of lowa | | IONA COLUM | OCT INCOME |
| Date moved into lowa: | - | IOVVA-SOUR | RCE INCOME |
| and/or | 6 | 3. SPOUSE | A. YOU OR JOINT |
| Date moved out of lowa: | F | Filing Status 3 Only | |
| | L | , | |
| . Wages, salaries, tips, etc. | 1. | | |
| 2. Taxable interest income | 2. | | |
| 3. Ordinary dividend income | 3. | | |
| I. Alimony received | 4. | | |
| 5. Business income or (loss) | 5 | | |
| \ \(\sigma_{} \text{i}_{-1} | | | |
| | 7 | | |
| 7. Other gains or (losses) | ′. | | |
| 3. Taxable IRA distributions | ·········· | · · · · · · · · · · · · · · · · · · · | |
| 9. Taxable pensions and annuities | 9. | | |
| D. Rents, royalties, partnerships, estates, etc. | 10. | | 25,335 |
| 1. Farm income or (loss) | | | |
| 2. Unemployment compensation | | | |
| 3. Taxable Social Security benefits. | | | |
| 4. Other income, gambling income, bonus depreciation | | | 1 |
| adjustment | | | |
| 5. GROSS INCOME, ADD lines 1-14. | 15. | | <u>∆</u> 25,335 |
| 6. Payments to an IRA, KEOGH or SEP while an Iowa resident | 16. | | |
| 7. Deduction for self-employment tax | | | |
| B. Health insurance deduction | 18. | | |
| 9. Penalty on early withdrawal of savings | 19. | | |
| D. Alimony paid | 20. | | |
| Pension/retirement income exclusion | 21. | | |
| 2. Moving expense deduction into lowa only | 22. | | |
| 3. Iowa capital gains deduction | 23. | | |
| 4 Other adjustment | 24 | | |
| 5. Total adjustments. ADD lines 16-24. | | | |
| 6. IOWA NET INCOME. SUBTRACT line 25 from line 15. | | | 25,335 |
| 7. All source not income from line 26. IA 1040 | 27. | 17,78 | |
| 7. All-source net income from line 26, IA 1040 | | | |
| 3. Iowa income percentage: Divide line 26 by line 27 and enter percentage. | 28. | 100.09 | % 100.0% % 43.06% |
| B. Nonresident/part-year resident credit percentage: | | | |
| · · · · · · · · · · · · · · · · · · · | 29. | 100.00 | 56.94% |
| Subtract the percentage on line 28 from 100.0%. | za. | | |
| D. lowa tax on total income from line 43, IA 1040 | 24 | | |
| 1. Total credits from line 49, IA 1040 | | | |
| Tax after credits. Subtract line 31 from line 30. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29. | | 41 | |
| | | // | .0 1,457 |

www.state.ia.us/tax _

| | lowa Minimum Ta | x Computation |
|--|---|------------------------|
| Name(s) as shown on IA 1040 (or IA 1041): | Social Security No. | |
| ELMER H BRUNSTING | 282-32-8905 | |
| PART I: Adjustments and Preferences, see instructions | - · · · · · · · · · · · · · · · · · · · | |
| If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start or | | |
| Medical and dental (line 2, federal form 6251) Taxes (line 3, federal form 6251 less any lowa income tax included on that line) | 1. 2. | 1,058 |
| 3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 625). 3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 625). | | |
| Miscellaneous itemized deductions (line 5, federal form 6251) | | |
| Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line) | | |
| 6. Investment interest (line 8, federal form 6251 less interest and expense related to private | | |
| and the bands forward of a CE(100) | 6 | 0 |
| 7. Post - 1986 depreciation (line 17, federal form 6251) | 7. | |
| 8. Adjusted gain or loss (line 16, federal form 6251) | | |
| 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 | | |
| f. Loss limitations (line 19) f. m. Related adjustments (see instr.) (line 26) m. | | |
| g. Mining costs (line 22) g. | 12. | |
| 13. Total Adjustments and Preferences. Combine lines 1 through 12 | | 1,058 |
| | | |
| 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 | | 45,260 |
| 18. Add lines 13 and 17 | 40 | 10 010 |
| 19. Alternative tax net operating loss deduction (see instructions) | | |
| 20. Alternative Minimum Taxable Income. Subtract line 19 from line 18 | 00 | 1 () 1 () |
| | | |
| 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)) | | 17,500 |
| 22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(e | 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 | | 17,500 |
| 26. Subtract line 25 from line 20 | | 28,818 |
| 27. Multiply line 26 by 6.7% (0.067) | | 1,931 |
| 28. Regular tax after credits. See instructions. | | 2,558 |
| 29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041, | | |
| line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero | 29 | 0 |
| DADT IV MONDECIDENTS AND DADT VEAR DESIDENTS ONLY CO. 17. " CO. CO. | | |
| PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33. | | 05 005 |
| 30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter zero, | ero. 30. | <u>25,335</u> |
| 31. Total net income plus total adjustments and preferences (see instructions) | | 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, | 00 | ^ |
| | ^{33.} | U |
| * Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust. | | P5381 (7/23/07) |

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

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

| Descripti | Ar | nount | |
|------------------|---------|-------|-----|
| 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

| the year Jan. 1-Dec. 31, 2007, or other tax year beginning or first name and initial Last name BRUNSTING LAST name and initial Last name BRUNSTING LAST name CLVA E Be address (number and street). If you have a P.O. box, so address (number and street). If you have a P.O. box, so address (number and ziP code. If you have a for DUSTON TX 77 chere if you, or your spouse if filing jointly, want \$3 defined filing jointly (even if only one had income) and filing separately. Enter spouse's SSN above full name here. | reign address, see page 12. 7 0 7 9 - 5 9 1 4 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) | with qualifying pe is a child but not re. > with dependent o | Your socia 282- Spouse's 481- Yyu Checkin change at your dependent to thild (see page 282) | OMB N ial seci -32- social -30- You mu our SS ng a bo your t You page 13 dent, ed | No. 1545-0074 urity number -8905 I security number -4685 ust enter SN(s) above. ox below will not tax or refund. Spouse 33) If |
|---|--|---|--|--|--|
| MER H BRUNSTING Last name BRUNSTING BRUN | reign address, see page 12. 7 0 7 9 - 5 9 1 4 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | 12) with qualifying per is a child but not re. with dependent of | 282- Spouse's 481- Y Checkin change rson). (See page tyour dependence of the page tyour dependence of t | social -30- You mu our SS ng a be your t You page 13 dent, er | - 8905 I security number - 4685 ust enter SN(s) above. ox below will not tax or refund. Spouse 3.) If |
| bint return, spouse's first name and initial Last name BRUNSTING are address (number and street). If you have a P.O. box, see 8630 PINEROCK LN town or post office, state, and ZIP code. If you have a for DUSTON TX 77 chere if you, or your spouse if filling jointly, want \$3 defined filling jointly (even if only one had income) and filling separately. Enter spouse's SSN above full name here. | reign address, see page 12. 7 0 7 9 - 5 9 1 4 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | 12) with qualifying per is a child but not re. with dependent of | Spouse's 481- Y y Checkin change rson). (See page) child (see page) | social -30- You mu our SS ng a bo your t You page 13 dent, ea | security number -4685 ust enter SN(s) above. ox below will not tax or refund. Spouse 3.) If |
| BRUNSTING The address (number and street). If you have a P.O. box, see B630 PINEROCK LN Town or post office, state, and ZIP code. If you have a for DUSTON TX 77 To here if you, or your spouse if filing jointly, want \$3 The filing jointly (even if only one had income) and filing separately. Enter spouse's SSN above full name here. | reign address, see page 12. 7 0 7 9 - 5 9 1 4 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | 12) with qualifying per is a child but not re. with dependent of | Checkin change rson). (See page tyour dependence) | our SSong a boyour to You page 13 dent, eage 14) | ust enter SN(s) above. ox below will not tax or refund. Spouse 3.) If |
| ne address (number and street). If you have a P.O. box, see B.630 PINEROCK LN town or post office, state, and ZIP code. If you have a for DUSTON TX 77 In here if you, or your spouse if filing jointly, want \$3 the filing jointly (even if only one had income) and filing separately. Enter spouse's SSN above full name here. | reign address, see page 12. 7 0 7 9 - 5 9 1 4 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | 12) with qualifying per is a child but not re. with dependent of | Checkin change rson). (See page tyour dependence of the child (see page of the child (see p | You muour SS ng a bo your t You page 13 dent, ei | ust enter SN(s) above. ox below will not tax or refund. Spouse 3.) If |
| town or post office, state, and ZIP code. If you have a for DUSTON TX 77 chere if you, or your spouse if filing jointly, want \$3 le ided filing jointly (even if only one had income) fied filing separately. Enter spouse's SSN above full name here. | reign address, see page 12. 7 0 7 9 - 5 9 1 4 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | 12) with qualifying per is a child but not re. with dependent of | Checkin change rson). (See page tyour dependent) | our SS ng a bo your t You page 13 dent, en | ox below will not tax or refund. Spouse |
| town or post office, state, and ZIP code. If you have a for DUSTON TX 77 chere if you, or your spouse if filing jointly, want \$3 de nied filing jointly (even if only one had income) nied filing separately. Enter spouse's SSN above full name here. | 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | with qualifying pe is a child but not e. with dependent o | Checkin change rson). (See rt your depen | your t You page 13 dent, ea | ox below will not tax or refund. Spouse 3.) If |
| DUSTON TX 77 k here if you, or your spouse if filing jointly, want \$3 le fied filing jointly (even if only one had income) fied filing separately. Enter spouse's SSN above full name here. burself. If someone can claim you as a dependent pouse findents: | 8 to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | with qualifying pe is a child but not e. with dependent o | change rson). (See r t your depen | your to You page 13 dent, en | tax or refund. Spouse 3.) If |
| k here if you, or your spouse if filing jointly, want \$3 le ided filing jointly (even if only one had income) ried filing separately. Enter spouse's SSN above full name here. burself. If someone can claim you as a dependent pouse indents: | B to go to this fund (see page 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | with qualifying pe is a child but not e. with dependent o | rson). (See pages) tyour dependent | You page 13 ident, e | Spouse 3.) If |
| le ried filing jointly (even if only one had income) ried filing separately. Enter spouse's SSN above full name here. burself. If someone can claim you as a dependent pouse ndents: | 4 Head of household the qualifying persor this child's name he 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | with qualifying pe is a child but not e. with dependent o | t your depen | page 13 dent, e | 3.) If |
| ried filing jointly (even if only one had income) ried filing separately. Enter spouse's SSN above full name here. burself. If someone can claim you as a dependent pouse indents: | the qualifying persor this child's name he Qualifying widow(er) t, do not check box 6a | is a child but not | t your depen | ge 14) | 3.) If inter |
| ied filing separately. Enter spouse's SSN above full name here. burself. If someone can claim you as a dependent pouse ndents: | 5 Qualifying widow(er) t, do not check box 6a (2) Dependent's | with dependent o | | | |
| full name here. purself. If someone can claim you as a dependent pouse indents: | t, do not check box 6a | | | | |
| ourself. If someone can claim you as a dependent couse indents: | (2) Dependent's | | | | |
| pouse ndents: | (2) Dependent's | | | | |
| ndents: | 1 '' | (3) Depender | | . 7 | Boxes checked 2 |
| | 1 '' | (3) Depender | | | No. of children on 6c who: |
| rst name Last name | 1 '' | (b) Depender | | ✓ if . child | lived with you |
| est name Last name | Social Security Humber | relationship to | o forc | child | did not live with |
| | | you | page | cr. (see e 15) | you due to divorce |
| | ļ | | | \sqcup | or separation (see page 16) |
| | | | | \coprod | Dependents on 6c |
| | | | | \coprod | not entered above |
| | | | | | Add numbers on |
| number of exemptions claimed | | <u> </u> | | | lines above 2 |
| s, salaries, tips, etc. Attach Form(s) W-2 | | | 7 | <u> </u> | |
| ble interest. Attach Schedule B if required | | | 8a | <u></u> | 19,504 |
| xempt interest. Do not include on line 8a | 8b | 2,9 | 29 | Section 2 | |
| ary dividends. Attach Schedule B if required | | | 9a | | 21,421 |
| ed dividends (see page 19) | 9b | 16,4 | | manual de la compania del compania del compania de la compania del compania de la compania de la compania del compania de la compania de la compania de la compania de la compania del comp | |
| ole refunds, credits, or offsets of state and local inc | ome taxes (see page 20) | | 10 | | |
| ny received | , | | 11 | | |
| ess income or (loss). Attach Schedule C or C-EZ | | | 12 | | |
| al gain or (loss). Attach Schedule D if required. If not requ | ired, check here 🕨 | | 13 | | 4,406 |
| gains or (losses). Attach Form 4797 | i | | 14 | ļ | |
| listributions 15a | b Taxable amo | ount (see page | 21) 15b | | 4,116 |
| ons and annuities 16a | b Taxable amo | ` , . | · | ↓ | 20,696 |
| I real estate, royalties, partnerships, S corporations | s, trusts, etc. Attach Schedul | e E | 17 | | 25 , 335 |
| income or (loss). Attach Schedule F | | | 18 | <u> </u> | |
| ployment compensation | | | 19 | <u> </u> | |
| | 8,762 b Taxable amo | ount (see page | 24) 20 b | <u> </u> | 24,448 |
| ncome. List type and amount (see page 24) | | | 21 | Ļ | |
| ne amounts in the far right column for lines 7 through | gh 21. This is your total inco | me | ▶ 22 | | 119,926 |
| ator expenses (see page 26) | 23 | | | | |
| n business expenses of reservists, performing arti | sts, and | | | Samuel Company | |
| sis government officials. Attach Form 2106 or 210 | 06-EZ 24 | | | Strategies and the strategies an | |
| savings account deduction. Attach Form 8889 | | | | STORMON. | |
| g expenses. Attach Form 3903 | 26 | | | Section 2 | |
| alf of self-employment tax. Attach Schedule SE | 27 | | | 2000000 | |
| | | | | S | |
| | | | | - CONTRACTOR | |
| ty on early withdrawal of savings | 30 | | | | |
| | 31a | | | WATER OF THE PARTY | |
| ny paid b Recipient's SSN ▶ | 32 | · - · · · · · · · · · · · · · · · · · · | | Statement of the statem | |
| ny paid b Recipient's SSN ▶eduction (see page 27) | 33 | | | | |
| ny paid b Recipient's SSN ▶eduction (see page 27) | | | | | |
| ny paid b Recipient's SSN eduction (see page 27) nt loan interest deduction (see page 30) n and fees deduction. Attach Form 8917 | 903 35 | | ų. | | |
| ny paid b Recipient's SSN eduction (see page 27) nt loan interest deduction (see page 30) n and fees deduction. Attach Form 8917 | | | 36 | | |
| ny paid b Recipient's SSN Peduction (see page 27) Int loan interest deduction (see page 30) In and fees deduction. Attach Form 8917 In activities deduction. Attach Form 8 | | | 30 | | 119,926 |
| | I real estate, royalties, partnerships, S corporation income or (loss). Attach Schedule F ployment compensation security benefits 20a 2 nome. List type and amount (see page 24) ne amounts in the far right column for lines 7 throughtor expenses (see page 26) no business expenses of reservists, performing articles government officials. Attach Form 2106 or 210 no savings account deduction. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Form 8889 government officials. Attach Schedule SE mployed SEP, SIMPLE, and qualified plans played health insurance deduction (see page 26 type on early withdrawal of savings government of sa | I real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedulincome or (loss). Attach Schedule F ployment compensation security benefits 20a 28,762 b Taxable amonome. List type and amount (see page 24) he amounts in the far right column for lines 7 through 21. This is your total incomentor expenses (see page 26) 23 he business expenses of reservists, performing artists, and usis government officials. Attach Form 2106 or 2106-EZ 24 he savings account deduction. Attach Form 8889 25 he alf of self-employment tax. Attach Schedule SE 27 he mployed SEP, SIMPLE, and qualified plans 28 he mployed health insurance deduction (see page 26) 29 he on early withdrawal of savings 30 and 10 Recipient's SSN 10 and 10 Recipient's S | I real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E income or (loss). Attach Schedule F ployment compensation security benefits 20a 28,762 b Taxable amount (see page nome. List type and amount (see page 24) ne amounts in the far right column for lines 7 through 21. This is your total income not responses (see page 26) 23 no business expenses of reservists, performing artists, and usis government officials. Attach Form 2106 or 2106-EZ 24 no savings account deduction. Attach Form 8889 25 not performent tax. Attach Schedule SE 27 nor ployed SEP, SIMPLE, and qualified plans 28 nor ployed health insurance deduction (see page 26) 29 not loan interest deduction (see page 30) 31 and fees deduction. Attach Form 8917 34 nor poduction activities deduction. Attach Form 8903 35 nor and fees deduction. Attach Form 8903 35 35 nor and fees deduction activities deduction. Attach Form 8903 35 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. Attach Form 8903 35 nor and fees deduction activities deduction. | I real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E income or (loss). Attach Schedule F 18 ployment compensation security benefits 20a 28,762 b Taxable amount (see page 24) 21 22 23 23 24 24 25 26 27 28 29 29 29 29 29 20 20 20 20 20 | I real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E income or (loss). Attach Schedule F ployment compensation security benefits 20a 28,762 b Taxable amount (see page 24) 20b 20c 21 ne amounts in the far right column for lines 7 through 21. This is your total income 22 23 14 15 16 17 18 19 20b 21 20c 21 22 22 23 24 25 26 27 26 27 27 28 29 29 29 29 29 29 29 |

| 000065 Form 1040 (2007) | ELM | ER H & NELVA E BRUNSTING | 28 | 2-32-8905 Page 2 |
|-------------------------------------|--------------------------|--|---------------|--|
| Tax | 38 | Amount from line 37 (adjusted gross income) | 38 | 119,926 |
| and | 39a | Check X You were born before January 2, 1943, Blind. Total boxes | | |
| Credits | | if. | 2 | |
| Standard | ь | If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here | | |
| Deduction for- | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 12,800 |
| People who | 41 | Subtract line 40 from line 38 | 41 | 107,126 |
| checked any | 42 | If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33 | 42 | 6,800 |
| box on line 39a or 39b or | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 100,326 |
| who can be claimed as a | 44 | Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972 | | |
| dependent, see page 31. | | c Form(s) 8889 | 44 | <u> </u> |
| ' | 45 | Alternative minimum tax (see page 36). Attach Form 6251 | 45 | |
| All others: | 46 | Add lines 44 and 45 | 46 | <u>15,853</u> |
| Single or Married filing | 47 | Credit for child and dependent care expenses. Attach Form 2441 47 | | |
| separately, \$5,350 | 48 | Credit for the elderly or the disabled. Attach Schedule R 48 | | |
| | 49 | Education credits. Attach Form 8863 49 | | |
| Married filing jointly or | 50 | Residential energy credits. Attach Form 5695 50 | | |
| Qualifying | 51 | Foreign tax credit. Attach Form 1116 if required 51 | 7] | |
| widow(er), \$10,700 | 52 | Child tax credit (see page 39). Attach Form 8901 if required 52 | | |
| Head of | 53 | Retirement savings contributions credit. Attach Form 8880 53 | | |
| household, | 54 | Credits from: a Form 8396 b Form 8859 c Form 8839 54 | | |
| \$7,850 | 55 | Other credits: a Form 3800 b Form 8801 | | |
| | | c Form55 | | |
| | 56 | Add lines 47 through 55. These are your total credits | 56 | 7 |
| | 57_ | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- | 57 | 15,846 |
| Other | 58 | Self-employment tax. Attach Schedule SE | 58 | |
| Taxes | 59 | Unreported social security and Medicare tax from: a Form 4137 b Form 8919 | 59 | |
| Idaco | 60 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 60 | |
| | 61 | Advance earned income credit payments from Form(s) W-2, box 9 | 61 | |
| | 62 | Household employment taxes. Attach Schedule H | 62 | |
| | 63 | Add lines 57 through 62. This is your total tax | 63 | 15,846 |
| | 64 | Federal income tax withheld from Forms W-2 and 1099 64 | | |
| Payments | 65 | 2007 estimated tax payments and amount applied from 2006 return 65 14,160 | | |
| If you have a | 66a | Earned income credit (EIC) 66a | | |
| qualifying child, attach | b | Nontaxable combat pay election ▶ 66b | | |
| Schedule EIC. | 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) | 4 | |
| | 70 | Payments from: a Form 2439 b Form 4136 c Form 8885 70 | | |
| | 71 | Refundable credit for prior year minimum tax from Form 8801, line 27 | | |
| | 72 | Add lines 64, 65, 66a, and 67 through 71. These are your total payments | 72 | 14,160 |
| Refund | 73 | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid | 73 | _ |
| Direct deposit? | 74a | Amount of line 73 you want refunded to you . If Form 8888 is attached, check here | 74a | <u> </u> |
| See page 59 and fill in 74b, | ▶ b | Routing number 111000025 ▶ c Type: X Checking Savings | | |
| 74c, and 74d, or Form 8888. | ▶ d | Account number 008519001143 | | |
| | 75 | Amount of line 73 you want applied to your 2008 estimated tax 75 | | 1 606 |
| Amount | 76 77 | Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60 | 76 | 1,686 |
| You Owe | 77 | Estimated tax penalty (see page 61) 77 want to allow another person to discuss this return with the IRS (see page 61)? X Yes. Complet | o the fe | ollowing. No |
| Third Party | • | Personal identification number (PIN) | | illowing. No |
| Designee | Designe | PREPARER Phone no. | ` - | |
| Sign | name Under pe | enalties of periury. I declare that I have examined this return and accompanying schedules and statements, and to the best | t of my k | nowledge and |
| Here | belief, the Your sign | ey are true, comect, and complete. Declaration of preparer (other than taxpáyer) is based on all information of which preparature Date Your occupation | arerhasa I | any knowledge. Davtime phone number |
| Joint return? | rour sig | RETIRED | 1 | Dayane phone namber |
| See page 13. | Snouse's | s signature. If a joint return, both must sign. Date Spouse's occupation | | |
| Keep a copy for your records. | opouse's | RETIRED | | |
| 1000146. | Preparer | Date | | Preparer's SSN or PTIN |
| Paid | signature | ■ I Check if □ |] | P00144154 |
| Preparer's | Firm's na | ADOEGE C ADOEGE D C | | 42-1277139 |
| Use Only | | self-employed), 540 NORTH MAIN AVENUE | Phone r | |
| – | | and ZIP code SIOUX CENTER IA 51250-1824 | | -722-3375 |
| DAA | | | | P538540 (2007) |

Page 2

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 N | No. 08 |
|--------------------------------------|----|---|----------|---------|--------------------------|------------------------------|
| | 1 | List name of payer. If any interest is from a seller-financed mortgage and the | | | Amount | |
| Part I | | buyer used the property as a personal residence, see page B-1 and list this | 1 | | | |
| Interest | | interest first. Also, show that buyer's social security number and address | | | | |
| | | BANK OF AMERICA | | | 16 | , 953 |
| (See page B-1 | | DEPT OF TREASURY H BONDS | | | | 80 |
| and the | | EDWARD JONES | | | 2 | ,471 |
| instructions for | | | | | | , |
| Form 1040, line 8a.) | | | | | | |
| inc oa., | | | 1 | | | |
| Note. If you | | | '- | | | |
| received a Form | 1 | • | | | | |
| 1099-INT, Form | | ,· | | | | |
| 1099-OID, or | | · | | | | |
| substitute statement from | | | | | | |
| a brokerage firm | | | | | | |
| list the firm's | | , | | | | |
| name as the | | | | | | |
| payer and enter the total interes | | | | | | |
| shown on that | | | \vdash | | | F 0.4 |
| | 2 | Add the amounts on line 1 | 2 | | | <u>,504</u> |
| | 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 | <u>,504</u> |
| | | te. If line 4 is over \$1,500, you must complete Part III. | ļ | | Amount | |
| | 5 | List name of payer | | | | |
| Part II Ordinary | | CHEVRON CORPORATION | | | | <u>,851</u> |
| | | DEERE & CO | | | | <u>,</u> 063 |
| Dividends | | EDWARD JONES | | | 16 | <u>, 507</u> |
| (See page B-1 | | | | | | |
| and the | | | | | | |
| instructions for Form 1040, | | | | | | |
| line 9a.) | | | | | | |
| , | | | | | | |
| | | | | | | |
| | | | 5 | | | |
| Note. If you | _ | · · · · · · · · · · · · · · · · · · · | | | | |
| received a Form 1099-DIV or | 1 | , | | _ | | |
| substitute | | | | _ | | |
| statement from | | *************************************** | | | | |
| a brokerage firm list the firm's | п, | , | | | | |
| name as the | | | | | | |
| payer and enter | | | | | | |
| the ordinary | _ | | | | | |
| dividends show on that form. | П | | | | | |
| on that form. | | | | | | |
| | _ | Add the annual on the C. Estath state has no and a Fam 4040 time to | | | 21 | ,421 |
| | 6 | Add the amounts on line 5. Enter the total here and on Form 1040, line 9a | 6 | | | <u>,421</u> |
| | | te. If line 6 is over \$1,500, you must complete Part III. | | | 1 | I |
| D 4 III | | must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had | | | Yes | No |
| _ | | eign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | | | | |
| Foreign | /a | At any time during 2007, did you have an interest in or a signature or other authority over a financial | | | | |
| Accounts | _ | account in a foreign country, such as a bank account, securities account, or other financial account? | | | | 177 |
| and Trust | | See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 | | | | X |
| /Son | b | | | | | |
| (See page B-2.) | 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 | <u></u> | | | X |
| For Paperwork | Re | duction Act Notice, see Form 1040 instructions. | Sche | edule B | Form 10. 5386 | 40) 2007 6 |
| D 10 | | | | • | | - |

SCHEDULE D (Form 1040)

Capital Gains and Losses

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

OMB No. 1545-0074

Your social security number

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No

| | (s) shown on retum LMER H & NELVA E BR | RUNSTING | | | | 282-32- | -8905 |
|-----------------|--|--|---|---|---------------------------------------|---|--|
| Pá | rt I Short-Term Capital C | Sains and Los | ses-Assets H | eld 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) | (see pa | r other basis ge D-7 of structions) | (f) Gain or (loss) Subtract (e) from (d) |
| 1 | REGENT BK DAVIE FI | A 1/11/07 | 7/16/07 | 19,000 | | 19,000 | |
| | | <u> </u> | | | | | |
| 2 | Enter your short-term totals, if any, fro | m Schedule D-1 | | | | er (| |
| - | line 2 | | 2_ | | | | |
| 3 | Total short-term sales price amoun column (d) | ts. Add lines 1 and | 1 2 in | 19,000 | | | The state of the s |
| 4 | Short-term gain from Form 6252 and s | short-term gain or (| (loss) from Forms | | | 4 | |
| 5 | Net short-term gain or (loss) from part Schedule(s) K-1 | | , | d trusts from | | 5 | |
| 6 | Short-term capital loss carryover. Ente | | | | , | | |
| | Carryover Worksheet on page D-7 o | f the instructions | | | | 6 (| |
| | Oznyoven worksheet on page by o | i the matructions | | | • • • • • • • • • • • | | |
| 7 | | * | | | | | 0 |
| 7 P a | Net short-term capital gain or (loss) rt II Long-Term Capital G |). Combine lines 1 | through 6 in colum | nn (f) | · · · · · · · · · · · · · · · · · · · | | 0 |
| 7 Pa | Net short-term capital gain or (loss) |). Combine lines 1 | through 6 in colum | nn (f) | ear (e) Cost o | | (f) Gain or (loss) Subtract (e) from (d) |
| 7 Pa | Net short-term capital gain or (loss) rt II Long-Term Capital G (a) Description of property |). Combine lines 1 Sains and Loss (b) Date acquired | through 6 in columnses-Assets He | eld More Than One Y (d) Sales price (see page D-7 of the instructions) | ear (e) Cost o | or other basis | (f) Gain or (loss) |
| 7 P2 | Net short-term capital gain or (loss) rt.II. Long-Term Capital G (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) FINANCE | through 6 in columnses-Assets He (c) Date sold (Mo., day, yr.) CORP | eld More Than One Y (d) Sales price (see page D-7 of the instructions) | ear (e) Cost o | or other basis ge D-7 of structions) | (f) Gain or (loss) |
| 8 9 | Net short-term capital gain or (loss) rt.II. Long-Term Capital G (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) FINANCE VARIOUS | through 6 in columnses-Assets He (c) Date sold (Mo., day, yr.) CORP | eld More Than One Y (d) Sales price (see page D-7 of the instructions) | ear (e) Cost o | or other basis ge D-7 of structions) | (f) Gain or (loss) |
| 8 | Net short-term capital gain or (loss) rt.II. Long-Term Capital G (a) Description of property (Example: 100 sh. XYZ Co.) 29000 SH HOUSEHOLD Enter your long-term totals, if any, fror line 9 | (b) Date acquired (Mo., day, yr.) FINANCE VARIOUS | through 6 in column ses-Assets He (c) Date sold (Mo., day, yr.) CORP 6/15/07 | eld More Than One Y (d) Sales price (see page D-7 of the instructions) | ear (e) Cost o | or other basis ge D-7 of structions) | (f) Gain or (loss) |
| 8 | Net short-term capital gain or (loss) rt II Long-Term Capital G (a) Description of property (Example: 100 sh. XYZ Co.) 29000 SH HOUSEHOLD Enter your long-term totals, if any, from line 9 Total long-term sales price amounts | (b) Date acquired (Mo., day, yr.) FINANCE VARIOUS The Schedule D-1, S. Add lines 8 and | through 6 in column ses-Assets He (c) Date sold (Mo., day, yr.) CORP 6/15/07 | eld More Than One Y (d) Sales price (see page D-7 of the instructions) 29,000 | ear (e) Cost o (see pa the ins | or other basis ge D-7 of structions) | (f) Gain or (loss) |
| 9 | Net short-term capital gain or (loss) rt II Long-Term Capital G (a) Description of property (Example: 100 sh. XYZ Co.) 2 9 0 0 0 SH HOUSEHOLD Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term | (b) Date acquired (Mo., day, yr.) FINANCE VARIOUS n Schedule D-1, s. Add lines 8 and | through 6 in column ses-Assets He (c) Date sold (Mo., day, yr.) CORP 6/15/07 9 in 10 2439 and 6252; a | (d) Sales price (see page D-7 of the instructions) 29,000 | (e) Cost o (see pa the ins | or other basis ge D-7 of tructions) | (f) Gain or (loss) |
| 9 | Long-Term Capital Gain or (loss) (a) Description of property (Example: 100 sh. XYZ Co.) 29000 SH HOUSEHOLD Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88 Net long-term gain or (loss) from partir | (b) Date acquired (Mo., day, yr.) FINANCE VARIOUS The Schedule D-1, a. Add lines 8 and an gain from Forms 24 herships, S corpora | through 6 in column ses-Assets He (c) Date sold (Mo., day, yr.) CORP 6/15/07 9 in 10 2439 and 6252; a | (d) Sales price (see page D-7 of the instructions) 29,000 29,000 and long-term gain or | (e) Cost o (see pa the ins | or other basis the protection of the protection | (f) Gain or (loss) |
| 9 10 1 1 1 2 2 | Net short-term capital gain or (loss) (a) Description of property (Example: 100 sh. XYZ Co.) 29000 SH HOUSEHOLD Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88 | (b) Date acquired (Mo., day, yr.) FINANCE VARIOUS The Schedule D-1, a. Add lines 8 and an gain from Forms 24 herships, S corpora | through 6 in column ses-Assets He (c) Date sold (Mo., day, yr.) CORP 6/15/07 9 in 10 2439 and 6252; a | (d) Sales price (see page D-7 of the instructions) 29,000 29,000 and long-term gain or | ear (e) Cost o (see pa the ins | 7 or other basis age D-7 of structions) 29,000 | (f) Gain or (loss) |
| 9 | Long-Term Capital Gain or (loss) (a) Description of property (Example: 100 sh. XYZ Co.) 29000 SH HOUSEHOLD Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88 Net long-term gain or (loss) from partir Schedule(s) K-1 | (b) Date acquired (Mo., day, yr.) FINANCE VARIOUS The Schedule D-1, a. Add lines 8 and an gain from Forms 24 The schedule D-1 and th | through 6 in column ses-Assets He (c) Date sold (Mo., day, yr.) CORP 6/15/07 9 in 10 2439 and 6252; a ations, estates, and | (d) Sales price (see page D-7 of the instructions) 29,000 29,000 and long-term gain or | ear (e) Cost o (see pa the ins | 7 or other basis age D-7 of structions) 29,000 | (f) Gain or (loss) Subtract (e) from (d) |

4,406

| P | art III Summary | | | |
|----|--|----|----------|--|
| 16 | Combine lines 7 and 15 and enter the result | 16 | <u> </u> | 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? | | | |
| | 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 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 | 21 | |) |
| | • (\$3,000), or if married filing separately, (\$1,500) | | | |
| | | | | |
| | Note. When figuring which amount is smaller, treat both amounts as positive numbers. | | | |
| 22 | Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? | | | |
| ~~ | Yes. Complete Form 1040 through line 43, or Form 1040NR through line 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. | | | e de la compansión de l |
| | | | 199 | |

| | | orm 1040) 2007 on return. Do not enter name and so | ocial security number if shown of | on other side. | · | | Atta | | Sequence our social | | | Pag | је 2 |
|----------|---|--|---|-------------------------------------|---|---|---------------|--|------------------------------------|---------------------------------------|------------------------------|--------------------------------|-------------|
| F | TMER | H & NELVA E BRU | INSTING | | | | | 2 | 82-32 | -890 | 5 | | |
| _ | | IRS compares amounts reporte | | mounts shown on So | chedule(s | s) K-1. | | | <u> </u> | 030 | <u> </u> | | |
| P | art II | Income or Loss From which any amount is not at a | | | | | | | | | or | | |
| 27 | Are you re | porting any loss not allowed in | a prior year due to the at-r | isk or basis limitation | s, a prior | year una | allowed | | | | | | |
| | | a passive activity (if that loss w | • | • | d partner | rship exp | enses? | | Y | es 🛚 | No | | |
| | If you answered "Yes," see page E-6 before completing this section. | | | | | | | | | | 1 | | |
| 28 | | | | | | | | | (d) Emplo identificati numbe | ion | any a | heck if mount is at risk | |
| <u>A</u> | | | | | | | | | | | | | |
| <u>B</u> | | | | | ļ <u>.</u> | | | igsquare | | | ļ | Ш | |
| <u>c</u> | | | | | ļ | | | | | | ļ | Ц. | |
| D | <u></u> | | · · · · · · · · · · · · · · · · · · · | | J | | | Щ_ | | · · · · · · · · · · · · · · · · · · · | <u></u> | Ш. | |
| | | Passive Income and | | 40 | | 7 | | | ind Loss | | | | |
| | | Passive loss allowed h Form 8582 if required) | (g) Passive income from Schedule K-1 | (h) Nonpassi from Schedu | | | | on 179 ex from For | | 1 - | Nonpassiv om Sched | | 3 |
| <u>A</u> | | | | | - | - · · · · | | | | | | | |
| <u>B</u> | | | | | | | | | | | | | |
| C | | | | | | - | | | | | | | |
| D 30= | | | | | | | 100 | | | | | | |
| 29a b | Totals Totals | | | | 100 | | 200 | 200000 | | | . 4 | | |
| 30 | | mns (g) and (j) of line 29a | | 538300 | | | | | 30 | 1000000 | | 9-31-11-12 | |
| 31 | | mns (f), (h), and (i) of line 29b | | | | • | | | 31 | 1 | • | | <u> </u> |
| 32 | | rtnership and S corporation | | | | | | • • • • • • • • | | | | | |
| | result he | ere and include in the total on li | ne 41 below | , | | <u> </u> | | | . 32 | Ĺ | | | |
| P | art III | Income or Loss From | Estates and Trusts | | | | | | | | | | |
| 33 | | | (a) Name | | | | | | | (b) Employer identification number | | | |
| Α | | | | | | | | | | | | | |
| В | | | | | | | | | | · · · · · · · · · · · · · · · · · · · | | | |
| | | Passive Income | e and Loss | | | | ionpas | sive Inc | ome and | Loss | | | |
| | | ive deduction or loss allowed h Form 8582 if required) | (d) Passive inconfrom Schedule | | (e) Deduction or loss from Schedule K-1 | | | | (f) Other income from Schedule K-1 | | | | |
| A B | | | | | - | | | | | | | | — |
| 34a | Totals | | | | | | | | | | | | |
| b | Totals | | | | | | | | | | 100 | | |
| 35 | Add colu | mns (d) and (f) of line 34a | ,,, | , , , , | | | | | . 35 | <u> </u> | | | |
| 36 | | mns (c) and (e) of line 34b | , , | | | | | | 36 | <u> </u> | | |) |
| 37 | | tate and trust income or (los | s). Combine lines 35 and 3 | 36. Enter the result he | ere and | | | | | | | | |
| Б | art IV | the total on line 41 below Income or Loss From | Pool Estate Mortes | | | | | \ Posi | . 37 | ldor | | | — |
| | art iv | Income of Loss From | (b) Employer | (c) Excess inclusion | | | | ne (net los | | | | | — |
| 38 | | (a) Name | identification number | Schedules Q, line (see page E-7) | 2c | | | Q, line 1 | | | icome from iles Q, lin | | |
| | | | | (ees page 2 1) | - | | | | | | | | |
| 39 | Combine | columns (d) and (e) only. Ente | er the result here and include | de in the total on line | 41 below | v | | | 39 | | | | _ |
| P | art V | Summary | | | | | | | | | | | _ |
| 40 | Net farm | rental income or (loss) from F | orm 4835. Also, complete | line 42 below | | | . | | 40 | | 2 | 5,33 | 35 |
| 41 | | ome or (loss). Combine lines 26, 3 | | | , line 17, o | or Form 10 | 40NR, lir | ne 18 | ▶ 41 | | 2 | 5 , 33 | <u>35</u> |
| 42 | | liation of farming and fishing | | | | | | | | | | | |
| | | ng income reported on Form 48 | • | | | | | | | | | | |
| | • | ox 14, code B; Schedule K-1 (F | ** | T; and | | | | 26 77 | - 1 | | | | |
| 43 | | e K-1 (Form 1041), line 14, cod liation for real estate profess | | estate | . 42 | | | 36 , 76 | DΤ | | | | |
| - | professio | nal (see page E-2), enter the r | net income or (loss) you re | ported | | | | | | | | | |
| | | e on Form 1040 or Form 1040 you materially participated und | | | . 43 | | | | | | | 1 3 | |
| DAA | | J materially participated unit | and passers doubting 1000 | | . 1 -5 | -1 | | | Sch | edule E | P,5,38 | 90) 2 | 007 |

Alternative Minimum Tax-Individuals

▶See separate instructions.

r doo doparate mondonono.

OMB No. 1545-0074 **2007**

Attachment Sequence No. 3

Department of the Treasury Internal Revenue Service

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

Attach to Form 1040 or Form 1040NR.

Your social security number 282-32-8905

| I | ELMER H & NELVA E BRUNSTING | 282-32-8 | <u> 905 </u> |
|-----|---|-----------|---|
| F | Part I Alternative Minimum Taxable Income (See instructions for how to complete ea | ch 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 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 | · I _ I | |
| 4 | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions | | _ |
| 5 | Miscellaneous deductions from Schedule A (Form 1040), line 27 | - | |
| 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 | |
| | Interest from specified private activity bonds exempt from the regular tax | | 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 | |
| | Passive activities (difference between AMT and regular tax income or loss) | | 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 | |
| | Mining costs (difference between regular tax and AMT) | 1 1 | |
| 23 | Research and experimental costs (difference between regular tax and AMT) | 23 | |
| 24 | Income from certain installment sales before January 1, 1987 | 24 (|) |
| | Intangible drilling costs preference | 25 | |
| 26 | Other adjustments, including income-based related adjustments | 26 | |
| 27 | Alternative tax net operating loss deduction | 27 (| |
| | 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 |
| F | 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 | 29 | 66,250 |
| | If line 28 is over the amount shown above for your filing status, see page 7 of the instructions. | | |
| 30 | Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 | | |
| | 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 1. The standard of the stand | | |
| | 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. | 31 | 11,843 |
| | 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 filling separately) from the result. | | |
| 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 | 1 1 | 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 | <u> 15,846</u> |
| 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. | | P _F 5,3920 _{1 (2007)} |

Form 6251 (2007)

| F | Part III Tax Computation Using Maximum Capital Gains Rates | |
|----|--|------------------|
| 36 | Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from | 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 | 34,360 |
| 38 | 2555-EZ, see page 10 of the instructions for the amount to enter 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 filling Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter 37 20,826 AMT, if necessary) (see page 9 of the instructions) are filling 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 | |
| 40 | | 20,826 |
| | If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). | 33,534 |
| 43 | Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result Enter: | 8,719 |
| | \$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. | |
| 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- | |
| 46 | Enter the smaller of line 36 or line 37 46 20,826 | |
| 47 | Enter the smaller of line 45 or line 46 | |
| | | 18 |
| 49 | Subtract line 47 from line 46 49 20,826 | |
| 50 | | 3,124 |
| 51 | If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51. Subtract line 46 from line 40 | |
| | | 52 |
| 53 | Add lines 42, 48, 50, and 52 | 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 | 1/ 12/ |
| 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 | 14,134 11,843 |

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

ttachment equence No. 37

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

Your social security number 282-32-8905

Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING 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. Income from production of livestock, produce, grains, and other crops 728 728 Cooperative distributions (Form(s) 1099-PATR) 2b Taxable amount 2b 2a 2a Agricultural program payments (see instructions) 1,445 3b Taxable amount 1,445 3a 3b 3a 4 Commodity Credit Corporation (CCC) loans (see instructions): CCC loans reported under election b CCC loans forfeited 4b 4c Taxable amount Crop insurance proceeds and federal crop disaster payments (see instructions): 5 5b Taxable amount а Amount received in 2007 5b If election to defer to 2008 is attached, check here 5d Amount deferred from 2006 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 36,761 total here and on Schedule E (Form 1040), line 42 Part II Expenses—Farm Rental Property. Do not include personal or living expenses. Car and truck expenses (see Pension and profit-sharing Schedule F instructions). Also 21 plans attach Form 4562 8 22 Rent or lease: 1,718 9 Chemicals Vehicles, machinery, 9 10 Conservation expenses (see and equipment (see instructions) instructions) 10 Other (land, animals, etc.) Custom hire (machine work) 11 11 22b Repairs and maintenance 12 Depreciation and section 179 23 23 Seeds and plants 3,535 expense deduction not 24 24 claimed elsewhere Storage and warehousing 12 25 25 Employee benefit programs 26 26 13 Supplies other than on line 21 (see 27 Taxes 27 Schedule F instructions) 28 Utilities 13 29 Veterinary, breeding, and 14 14 3,644 15 medicine Fertilizers and lime 15 29 Freight and trucking 16 30 Other expenses 16 Gasoline, fuel, and oil 17 17 (specify): Insurance (other than health) 18 30a 18 19 Interest: 30b Mortgage (paid to banks, etc.) а Other 19b b 30d Labor hired (less employment 20 30e credits) (see Schedule F 30f instructions) Total expenses. Add lines 8 through 30g (see instructions) 11,426 31 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 25,335 32 If line 32 is a loss, check the box that describes your investment in this activity 33 33a All investment is at risk. (see instructions) 33b Some investment is not at risk. You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and

on Schedule E, line 40

Form 4835 (2007) **P5392**

Qualified Dividends and Capital Gain Tax Worksheet

2007

Name

Taxpayer Identification Number

282-32-8905

ELMER H & NELVA E BRUNSTING

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 | <u> </u> | 100,326 | _ | |
|-----|--|-------------------------------|---------------|-----|----------------|
| 2. | Enter the amount from Form 1040, line 9b 2. | 16,420 | | | |
| 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- | 4,406 | | | |
| | No. Enter the amount from Form 1040, line 13 | | | | |
| 4. | Add lines 2 and 34. | 20,826 | | | |
| 5. | If you are claiming investment interest expense on Form | | | | |
| | 4952, enter the amount from line 4g of that form. | | | | |
| | Otherwise, enter -05. | | | | |
| 6. | Subtract line 5 from line 4. If zero or less, enter -0- | 6. | 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 | ▶ <u>8.</u> | 63,700 | | |
| | \$63,700 if married filing jointly or qualifying widow(er), or | | | | |
| | • \$42,650 if head of household | | | | |
| 9. | Is the amount on line 7 equal to or more than the amount on line 8? | | | | |
| | Yes. Skip lines 9 through 11; go to line 12 and check the "No" box | | | | |
| | No. Enter the amount from line 7 | | | | |
| 10. | Subtract line 9 from line 8 | | | | |
| 11. | Multiply line 10 by 5% (.05) | | | 11. | |
| 12. | Are the amounts on lines 6 and 10 the same? | | | | |
| | Yes. Skip lines 12 through 15; go to line 16 | | | | |
| | No. Enter the smaller of line 1 or line 6 | <u> 12.</u> | 20,826 | | |
| 13. | Enter the amount from line 10 (if line 10 is blank, enter -0-) | | 00.006 | | |
| 14. | Subtract line 13 from line 12 | | 20,826 | | 2 104 |
| 15. | Multiply line 14 by 15% (.15) | | | 15 | 3,124 |
| 16. | Figure the tax on the amount on line 7. Use the Tax Table or Tax Comp | utation Worksheet, whichever | applies | 16. | 12,729 |
| 17. | Add lines 11, 15, and 16 | | | | <u> 15,853</u> |
| 18. | Figure the tax on the amount on line 1. Use the Tax Table or Tax Comp | | | | <u>17,929</u> |
| 19. | Tax on all taxable income. Enter the smaller of line 17 or line 18. Also | o include this amount on Form | 1040, line 44 | 19. | 15,853 |

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>IA Tax Return (12/31/08) - IA Form 1040 Page 1</u> <u>IA Tax Return (12/31/08) - IA Form 1040 Page 2</u>

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

<u>IA Tax Return (12/31/08) - IA Form 126</u> <u>IA Tax Return (12/31/08) - IA Form 6251</u>

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

2008 Iowa Individual Income Tax Long Form IA 1040

| STEP 1: | <u>Fill in</u> | peginning n all spaces. | 2008 and ending You MUST fill in your Social | | | | | | | | | |
|----------------------|----------------|-------------------------------------|---|---|------------------|---------------------------------------|------------|--------------------------------------|--------------|------------------|------------------------------------|--------------|
| Your last r | | TING | ELMER | ne/middle initia H | ' | | | | | | | |
| Spouse's ! | | | | name/middle | initial | | | √ Chec | k this box | if you or your s | pouse were | |
| • | | TING | NELVA | | muu | | | X Chec | older as | of 12/31/08. | | |
| | | | er and street, apartment, lot or suite | | O Box | | | cial Security Numb | | | Security Number | • |
| 1363 | | PINERO | | , | | | 28 | 2-32-890 | 5 | | 30-4685 | _ |
| City, State | | | | | | ., . | | name, your spous applicable, and you | | | on 12/31/08 School District No. | |
| HOUS | | N | TX 770 | 79-591 | 4 | | address | the sam <u>e a</u> s on las | st_ | | | |
| | - | | k one box only. | | | | year's re | tum? X YES | NO | 00 | 0000 | |
| 1 | Single | e: Were you claims | ed as a dependent on another person's low | va return? | YES | NO ▲ | De | pendent children fo | r whom a | in exemption is | claimed in Step 3 | |
| 2 | Мап | ied filing a joint | t return. (Two-income families may b | penefit by using | g status | 3 or 4) | Ho | w many have heat | th care co | verage? | <u>-</u> | |
| 3 X | Marrie | ed filing separately | on this combined return. Spouse use colu | ımı B. | • | | Ho | w many do not hav | e health | care coverage? | • | |
| 4 | | ied filing separa | ate returns. | | | SSN: | | | A | Income: \$ | | |
| 5 | | | with qualifying person. If qualifying | person is not o | laimed | as a dependent on th | is return, | enter the person's | name and | Social Security | Number below. | |
| 6 | Qua | lifying widow | (er) with dependent child. | Name: | | | | ; | SSN: | | | |
| STEP 3 | | YOU | a. Personal Credit: Enter 1 (i | Enter 2 if filing | joint or | head of household) | | | A | <u>1</u> x\$ 40 | = \$ 4 | <u> </u> |
| Exemption | ons | (and spouse if) | b. Enter 1 for each spouse who | | | | | | | 1 x s 20 | = \$ 2 | 5 |
| | | filing jointly) | c. Dependents: Enter 1 for each | 1 1 1 | | | | | | X \$ 40 | = \$ | |
| | | | d. Enter first names of depende | | | | | | | _eTOTA | L\$ 6 | <u>)</u> |
| | | SPOUSE | | | | | | | _ | 1 x \$ 40 | = \$ 4 | <u>)</u> . |
| | | (If filing | b. Enter 1 if 65 or older and/ | | | | | | | <u>1</u> x\$ 20 | = \$2 | <u>)</u> |
| | | status 3) | c. Dependents: Enter 1 for ea | | | | | | | _ X \$ <u>40</u> | = \$ | |
| | | | d. Enter first names of depende | | | | | | | e. TOTA | L\$ 61 | <u>)</u> |
| | | | | | E | 3. Spouse/Status 3 | A. | You or Joint | B. Sp | ouse/Status 3 | A. You or Joint | |
| STEP 4 | 1 | . Wages, sala | aries, tips, etc. | | 1 | | | | | | | |
| | 2 | | st income. If more than \$1,500, complete S | | 2 | 1,655 | | 1,656 | | | | |
| Figure | 3 | Ordinary divide | end income. If more than \$1,500, complete | Sch. B | 3 | 9,622 | | 9,695 | | | | |
| your gross | 4 | l. Alimony rece | eived | | 4 | | | | | | | |
| income | 5 | 5. Business inc | come/(loss) from federal Schedule C | or C-EZ | 5 | | | | | | | |
| | ε | | oss) from federal Schedule D if required for | | 6 | -1 , 500 | | <u>-1,500</u> | | | | |
| | 7 | 7. Other gains/ | (losses) from federal form 4797 | | 7 | | | | | | | |
| | ε | 3. Taxable IRA | distributions | | 8 | 1,795 | | 2,431 | | - | | |
| | ē |). Taxable pen | sions and annuities | | | | | 20,716 | | | | |
| | 10 |). Rents, royalt | ties, partnerships, estates, etc. | | 10. | | | 30 , 399 | | | | |
| | 11 | | e/(loss) from federal Schedule F | | 11 | | | | | | | |
| | 12 | | ent compensation | | 12 | | | | | | | |
| | 13 | 3. Taxable Soc | cial Security benefits | | | 3,206 | | 7,238 | | | | |
| \downarrow | 14 | | gambling income, bonus depreciation adju | stment | 14 | | | | | | 5 0.00 | |
| | _ | | COME. ADD lines 1-14 | | | | | 15. | | 14,778 . | <u>↑ 70,63</u> | <u> 35</u> |
| STEP | | - | | | 16 | | | | | | | |
| je | | | self-employment tax | | 17 | 1 1 5 7 | | 1 1 5 7 | | | | |
| Figure your | | | rance deduction | | 18 | 1,157 | | 1,157 | | | | |
| adjust | ·- | | early withdrawal of savings | | ^{19.} – | · · · · · · · · · · · · · · · · · · · | | | | | | |
| ments to incom | s 20 |). Alimony paid | | | 20 | 0.64 | | 11,136 | | | | |
| incom | 21 18 | | rement income exclusion | | _ | 864 | | 11,136 | | | | |
| ર્સ વ 1110011 | | | ense deduction from federal form 39 | | 22 | | — | | | | | |
| Staple W-2s, | | | gains deduction. | | | | | | | | | |
| aple | | . Other adjust | | | 24. — | | | | | 2 021 . | 10 00 | 22 |
| | | | ments. ADD lines 16-24 | | • • • • | | | | | 2,021 12,757 | | <u> </u> |
| STEP 6 | 26 | | ME. SUBTRACT line 25 from line 15 | | 07 | | _ | 26. | | 12,131 | 30,3 | <u> </u> |
| JILF 6 | | | ome tax refund / overpayment receiv | EU III ZUUO | | | <u>-</u> | | | | | |
| Figure | 28 | . , | nent/household employment taxes | | | | | | | | | |
| your | 29 | | federal taxes. ADD lines 27 and 28 | | | | | 00 | | 12,757 | 58,34 | 12 |
| federal | 30 | | | | | | | 30. 24 | | 14,101 | | 14 |
| tax addition | 31 | | withheld | | ى . مە | 2,959 | <u>-</u> - | 12,491 | | | | |
| and | 32 | | | | 32 | 392 | - A | 1 201 | | | | |
| deduc- | 33 | | ederal tax paid in 2008 for 2007 and | | | | | | | 3,351 | 12 0 | าฉ |
| tion | 34 | . Deduction fo | or federal taxes. ADD lines 31, 32, a | III 33 | | | | 34. | | 9,406 | P5395 = 1 | 72 |
| CS | 35 | . BALANCE. | SUBTRACT line 34 from line 30. E | mer nere and | on line (| oo, side Z | | 35. | | 9,400 | 44,0 | 쓸 |

| 2008 IA | 1 1 | 040, 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. 37. Total itemized deductions from federal Schedule A | | | 36. | 9,406 | 44,533 |
| Figure | | Total itemized deductions from federal Schedule A Taxpayers with bonus depreciation must use lowa Schedule A | 37. | | | - - | |
| your | | 38. Iowa income tax if included in line 5 of federal Schedule A | 38. | | | Complete line | es 37-40 |
| taxable income | | 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A 40. Other deductions. | 39. 40. | 630 | 2,892 | ONLY if you | itemize. |
| | 4 1 | Deduction. Check one box. X Itemized. Add lines 39 and | - | Standard. | 41. | - - | 2,892 |
| | | | | | 41. | 8,776 | 41,641 |
| CTED 0 | | TAXABLE INCOME. SUBTRACT line 41 from line 36. | 40 | 229 | | | 41,041 |
| STEP 8 | | Tax from tables or alternate tax | | | | _ | |
| Figure | | lowa lump-sum tax. 25% of federal tax from form 4972 | - | | • | - | |
| your | | | | | | - 000 | 2 202 |
| tax, credits | 46. | Total tax. ADD lines 43, 44 and 45. | | | 46. | | <u>2,303</u> |
| and | | | | 60 | | - | |
| checkoff | 4 8. | Tuition and textbook credit for dependents K-12. | 4 8 | | \ | | |
| contribu- | 49 . | | | | | 60 | 60 |
| tions | 50. | , | enter : | zero. | 50. | 169 | 2,243 |
| | 51. | Credit for nonresident or part-year resident. Attach IA 126 and | federa | al return. | 51. | 169 | 1,074 |
| | 52. | BALANCE, SUBTRACT line 51 from 50. If less than or equal to | o zero, | enter zero. | 52. | 0 | 1,169 |
| | | Other nonrefundable Iowa credits. Attach IA 148 Tax Credits S | | | | | |
| | 54. | BALANCE. SUBTRACT line 53 from line 52. | | | 54. | | 1,169 |
| | 55. | School district surtax/EMS surtax. (take percentage from table, | , multip | bly by line 54). | 55. | 0 | 0 |
| | 56. | | | | | | 1,169 |
| | 57. | Total tax before contributions. ADD Columns A & B on line 56 Contributions. Contributions will reduce your refund or add to the | and e | nter here. | | 57. | 1,169 |
| | 58. | Contributions. Contributions will reduce your refund or add to the Fish/Wildlife State Fair | he amo | ount you owe. Amounts negighters/Veterans | nust be in whole dollars. Child Abuse Preve | ention | |
| | - | 88a: ▲ 58b: ▲ | | :: A | | ∟nter | |
| | 59. | TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. | | | | | 1,169 |
| | 60. | | | | | | |
| STEP 9 | 61. | | | | | - | |
| | 62. | | | | | - | |
| Figure | | | | | | - | |
| your credits | | Check One: Child and dependent care credit OR | | | | - | |
| | ٠,, | · · · · · · · · · · · · · · · · · · · | 64 | | | | |
| | 85 | | | | | | |
| | 66. | | | | | - | |
| | | TOTAL. ADD lines 60 - 66. | 67 | | 1,120 | _ | |
| | | | | | | =* | 1,120 |
| STEP 10 | 68. | TOTAL CREDITS. ADD columns A and B on line 67 and enter | | | | | |
| SIEP IU | | If line 68 is more than line 59, SUBTRACT line 59 from line 68 | i. IIIIS | is trie amount you overpa | iu | | <u> </u> |
| F: | 70. | Amount of line 69 to be REFUNDED Mail return to lowa Income Tax - Refund Processing, Ho | OOVER | State Office Bldg Des | Moines IA 50319-012 | REFUND 70. , | <u> </u> |
| Figure your | | • | | omes office blug, but | | | |
| refund | | | 71. | | | _ | 4.0 |
| or amount | | If line 68 is less than line 59, SUBTRACT line 68 from line 59. | | | ****** | 72. | 49 |
| you owe | | Penalty for underpayment of estimated tax. From IA 2210 or IA | 2210 | | nualized income method | | <u> </u> |
| | | Penalty and interest 74a. Penalty. | | ▲ 74b. Interest | | ADD Enter total 74. | 4.0 |
| | 75. | TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter the Electronically pay by credit card or direct debit. Go to vitally pay and proper Tay a Document Processing. | here. www.s | state.ia.us/tax. | | Y THIS AMOUNT 75. | 49 |
| | | To pay by mail: Iowa income Tax - Document r tocessin | <u> </u> | DOX 3101, DES MOINES | SIA 50306-9187. Make | | surer, State of Iowa. |
| | | TICAL CHECKOFF. This checkoff does not increase the nt of tax you owe or decrease your refund. | STE | | | STEP 13 | |
| ' | 2111001 | SPOUSE A YOURSELF | | 「 YEAR, I you like to receive a boo | oklat2 This | COW-CALF REFUND | |
| \$1.50 to F | Repub | lican Party \$1.50 to Republican Party | | is not available to electron | | Do NOT use these amou overpayment (line 69) or | |
| \$1.50 to [| ·)emod | cratic Party \$1.50 to Democratic Party | | о. Г | Yes | owe (line 72). | |
| \$1.50 to C | | · H H | | ▲ ⊨ | 1 | Spouse: \$ | |
| ··· | | | | |] No | You: \$ | |
| STEP 14 PLEASE | (1) c | (We), the undersigned, declare under penalt GIGN HERE and statements, and, to the best of my (our) I | | | | | |
| | _ | SSN(s) (other than taxpayer) is based on all information | | | | | |
| | | our math | | RICHARD R | K RIKKERS (| CPA | 4/02/09 |
| | h all \ | | | Preparer's Signature | | | Date |
| <u> FILI</u> | <u>NG</u> | AS SURVIVING SPOUSE 4/01/ | 08 | | KROESE P.C | | |
| Your Sign | ature | D | ate | 540 NORTH | MAIN AVENU | JE | |
| | | | | SIOUX CEN | NTER | IA 51250- | -1824 |
| Spouse's | Signa | iture D | ate | Address | | | |
| | | | | 712-722-3 | 375 | 42 | 2 1237139 |
| Daytime T | eleph | one Number | | Daytime Telephone Nur | | | ntification Number |
| CS | | This return is due April 30, 200 | 09. | Mailing Add | tresses: See lines 7 | 0 and 75 above. | 41-001b (9/30/08 |

lowa Itemized Deductions

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

| | | page 1 of the iA 1040 NELVA E BRUNSTING | | Surity Number | |
|---------------------|-----|---|--------------------|--|-------------------|
| NOTE: If you | hav | e federal Bonus Depreciation, please see the 2008 Expanded Instructions of Do not include health insurance premiums deducted on IA 1040, line 18. | on our Wel | o site. | |
| Medical and | 1. | Medical and dental expenses | | | |
| Dental | 2. | Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus | | | |
| Expenses | | depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here | | | |
| | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | | 3. | 0 |
| Taxes | 4. | State and Local (Check only one box): | | | |
| You | | a Other state and local income taxes. Do not include lowa Income Tax. Include School District Surtax and EMS Surtax paid in 2008 OR 4. | | | |
| Paid | } | b General sales taxes only from line 5b of the federal Schedule A. | | | |
| | 5. | Real estate taxes | 1,067 | | |
| | 6. | Personal property taxes, including vehicle registration 6. | <u>55</u> | | |
| | 7. | Other taxes. List the type and | | | |
| | | amount. 7 | | | |
| | 8. | Add amounts on lines 4, 5, 6, and 7. Enter the total here. | | 3. | 1,122 |
| Interest | 9a | Home mortgage interest and points reported on federal form 1098 9a. | | | |
| You | 9b | Home mortgage interest not reported on federal form 1098 9b. | | | |
| Paid | 10. | Points not reported on federal form 1098 10. | | | |
| | 11. | Qualified mortgage insurance premiums | | | |
| | 12. | Investment interest. Attach federal form 4952 if required. 12. | | | |
| | 13. | Add lines 9a-12. Enter total here. | | 3 | |
| Gifts | 14. | Contributions by cash or check | 2 , 400 | | |
| to | 15. | Other than by cash or check. You must attach federal form 8283 if more than \$500. 15. | | | |
| Charity | 16. | Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 16. | | | |
| • | 17. | Add lines 14 through 16. Enter total here. | | 7. | 2,400 |
| Casualty/Theft Loss | 18. | Casualty or theft loss(es). Attach federal form 4684. | | | |
| Job Expenses | 19. | Unreimbursed employee expenses. Attach fed. form 2106 or 2106-EZ if required. 19. | | | |
| and | 20. | Tax preparation fees 20. | | | |
| Misc. | 21. | Other expenses. List type and | | | |
| Deductions | | amount 21 | | | |
| | 22. | Add the amounts on lines 19, 20, and 21. Enter the total here | | | |
| | 23. | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus | | | |
| | | depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here 23. | | | |
| | 24. | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. | | 1 | 0 |
| Other Misc. | 25. | | | | |
| Deductions | 25. | Other miscellaneous deductions not subject to 2% AGI Limit. List type | 2 | = | |
| | | and amount. | | <u>. </u> | |
| Total | 26. | If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, | _ | | |
| Itemized | | from line 14 of the IA 1040 is \$159,950 or less (\$79,975 or less if married filing separately | | | 2 500 |
| Deductions | | for federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here | <u> </u> | 3 | 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 lowa Itemized Deductions Worksheet, IA 104, | | | |
| | | to calculate your total deductions. | | | |
| | ļ' | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 104 | 0. | | |
| Proration | ١. | mplete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE | 757 | YOU | |
| of | 27. | Enter the lowa net income of both spouses from IA 1040, line 26 27b | | 3 | 58,342 |
| Deductions | 28. | Total lowa net income, add columns 27a and 27b. Enter the total here. | | 3 | 71,099 |
| Between | 29. | Divide the amount on line 27a by the amount on line 28. Enter the percentage here. | | 9 | 82.1 _% |
| Spouses | 30. | Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A | ., (YOU) 30 | D | 2,892 |
| | 31. | Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using | | | 600 |
| | | filing status 4, enter this amount on line 39, Col. A of your spouse's return. | (SPOUSE) 3 | 1 | 630 |
| | ı | If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4. | | | |

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

2008 IA 1040 Schedule B

Interest and Dividend Income

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

Social Security Number

ELMER H & NELVA E BRUNSTING

282-32-8905

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

PART I:

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

INTEREST

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

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

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

Interest Income. List Names of All Payers.

| N CD | Check o | ne for eacl | payer | 4.5.6.1.1. | |
|--|-----------|-------------|-------|------------|--|
| Name of Payer | Taxpayer | Spouse | Joint | AMOUNT | |
| EDWARD JONES | | | Χ | 1,535 | |
| EDWARD JONES | | | Х | 1,776 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Taxable Interest Income. | | | - | | |
| Add the amounts; enter here and on IA 1040, line 2 | . <u></u> | | | 3,311 | |

PART II:

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

DIVIDEND

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

INCOME

Dividend Income. List Names of All Payers.

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

41-004b (8/14/08)

Iowa Nonresident and Part-year Resident Credit

| | | <u> </u> | | | | |
|-----|--|---|---|------------------|-------------------|---|
| | Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNST | 'TNG | | | | ocial Security Number 282-32-8905 |
| | MARK THE APPROPRIATE BOX FOR | | YOUR SPOUSE YO | II MUS | | |
| | You are a nonresident of Iowa | YOU MUST FILE THIS FORM IF You are a nonresident of lowa with income from lowa sources, or | | | | |
| | You are a part year resident of laws | | | | · | |
| | You are a part-year resident of Iowa | | | • Tou a | re a part-year lo | wa resident |
| | Date moved into lowa: | | | A44 | | |
| | and/or | | • | | | copy of your federal |
| | Date moved out of lowa: | | | | o your lowa retu | |
| | Your spouse is a nonresident of lowa | X | | | | e income on the IA 126. ng filing status 3 or 4. |
| | Your spouse is a part-year resident of lowa | | | | | |
| | Date moved into Iowa: | | | | IOWA-SOUR | CE INCOME |
| | and/or | | | . | POUSE | A WOLLOD TOWN |
| | Date moved out of lowa: | | | | | A. YOU OR JOINT |
| | | | | Filing | Status 3 Only | |
| 1. | Wages, salaries, tips, etc. | | | 1. | | |
| 2 | Taxable interest income | | | | | |
| 3 | Ordinary dividend income | | | 3 | | |
| J. | Ordinary dividend income | | | ٥ | | |
| 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. | | | | | 30,399 |
| 11. | Farm income or (loss) | | | | | |
| 12. | Unemployment compensation | | | 12. | | |
| 13. | Taxable Social Security benefits. | | | | | |
| 14 | Other income, gambling income, bonus depreciation | | | | | |
| | | | | 14 | | |
| 15 | adjustment CPOSS INCOME ADD lines 1 14 | | | 15 | | 30,399 |
| 10. | GROSS INCOME. ADD lines 1-14. | | | | | |
| 10. | Payments to an IRA, KEOGH or SEP while an low | a resident | • | | | |
| 17. | Deduction for self-employment tax | | | | | · · |
| | Health insurance deduction | | | | | |
| 19. | Penalty on early withdrawal of savings | | | 19 | | |
| 20. | Alimony paid | | | 20 | | · |
| | Pension/retirement income exclusion | | | 21 | | |
| 22. | Moving expense deduction into Iowa only | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 22 | | |
| 23. | lowa capital gains deduction | | | 23 | | _ |
| 24. | Other and the state of the | | | 24. | | |
| 25. | Total adjustments ADD lines 40 04 | | | 25. | | |
| | IOWA NET INCOME. SUBTRACT line 25 from line | e 15. | | 26. | | 30,399 |
| 27, | All-source net income from line 26, IA 1040 | | | 27. | 12,75 | |
| | | | | | 100.0% | |
| 28. | lowa income percentage: Divide line 26 by line 27 | and enter pe | rcentage rounded to | | | |
| | the nearest tenth of a percent. This can be no more | | _ | 28. | | <u>%</u> 52.1% |
| 20 | Nonresident/part-year resident credit percentage: | J. J. (100.07) | 3 3.13 No 1000 that 0,070, | | | ~ <u>J2.1</u> /0 |
| 20. | Cubinest the appearance on line 20 from 400 00/ | | | 29. | 100.0 | % 47.9% |
| 20 | | | , | | 22 | |
| | lowa tax on total income from line 43, IA 1040 | | | 30. | | |
| | | | | 31 | 6 | |
| 32. | Tax after credits. Subtract line 31 from line 30. | | | 32 | 16 | |
| 33. | Nonresident/part-year resident tax credit. Multiply lin | ne 32 by the | percentage on line 29. | 33 | 16 | |
| | | | | | ENTER THIS AMO | OUNT ON LINE 53 65 A 1040 41-126 (9/22/08) |
| CS | | | | | | 41-126 (9/22/08) |

lowa 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) 2. Taxes (line 3, federal form 6251 less any lowa income tax included on that line) 3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251) Miscellaneous itemized deductions (line 5, federal form 6251) 5. Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line) 6. Investment interest (line 8, federal form 6251 less interest and expense related to private activity bonds issued after 8/7/86) 7. Post - 1986 depreciation (line 17, federal form 6251) 8. Adjusted gain or loss (line 16, federal form 6251) 9. Incentive stock options (line 13, federal form 6251) 12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12. a. Circulation expenditures (In. 20) a. h. Patron's adjustment h. i. Pollution control facilities i. b. Depreciation (pre-1987) . . . b. C. Installment sales (line 24) . . . C. j. Research and experimental (line 23) . . . j. k. Section 1202 exclusion (line 12) k. d. Large partnerships (line 15) , d. I. Tax shelter farm activities e. Long-term contracts (line 21) e. m. Related adjustments (see instr.) (line 26) m. f. Loss limitations (line 19) . . . f. 12. 13. Total Adjustments and Preferences. Combine lines 1 through 12 13. 1,122 PART II: Alternative Minimum Taxable Income 15. Net operating loss deduction. Do not enter as a negative amount 16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$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. 20. Alternative Minimum Taxable Income. Subtract line 19 from line 18 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)) 22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er)) 23. Subtract line 22 from line 20. If the result is zero or less, enter zero 24. Multiply line 23 by 25% (0.25) 25. Subtract line 24 from line 21. If result is zero or less, enter zero 26. Subtract line 25 from line 20 27. Multiply line 26 by 6.7% (0.067) 28. Regular tax after credits. See instructions. 29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041, line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33. 30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter zero. 31. Total net income plus total adjustments and preferences (see instructions) 59,464 32. Divide line 30 by line 31 and enter the result to three (3) decimal places 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. * Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust. P-54QQ_{14/08}

| Form IA | 1040 | Iowa Return Carryover Summary | 2008 |
|--------------------------------|--|--|---|
| lame ELMER H | | TELVA E BRUNSTING 28 | xpayer Identification Number 82-32-8905 |
| Activity, For or Screen ST PMT | | Description TAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A) CALCULATED ESTIMATES 1ST QUARTER PAYMENT 2ND QUARTER PAYMENT | Carryover to 2009 49 300 300 |
| A | | 3RD QUARTER PAYMENT 4TH QUARTER PAYMENT ESTIMATES PAID DEDUCTIBLE NEXT YEAR | 300 300 280 |
| | | | |
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| | | | |

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

| <u>1040</u> |)_ | Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return | 2008 (99) | IRS Use Only–[| Do not write or s | taple in this space. |
|-----------------------------------|----------------------|---|--|----------------------------------|-----------------------|-------------------------|
| | Ι. | For the year Jan. 1-Dec. 31, 2008, or other tax year beginning | , 2008, ending | , 20 | ON | IB No. 1545-0074 |
| Label | LA | Your first name and initial Last name | Ι | DECEASED | Your social | security number |
| (See | B | ELMER H BRUNSTING | | 4/01/08 | 282-3 | 2-8905 |
| instructions on page 14.) | E | If a joint return, spouse's first name and initial Last name | - | | Spouse's so | cial security number |
| Use the IRS | - | NELVA E BRUNSTING | | | 481-3 | 0-4685 |
| label. | Н | Home address (number and street). If you have a P.O. box, see page | ge 14. | Apt. no. | . You | must enter |
| Otherwise, | E | 13630 PINEROCK LN | • | | ▲ you | r SSN(s) above. 🛕 |
| please print or type. | R | City, town or post office, state, and ZIP code. If you have a foreign a | address, see page 14. | | Chocking | a box below will not |
| Presidential | E | | 079-5914 | i | _ | our tax or refund. |
| Election Campaig | an ▶ | Check here if you, or your spouse if filing jointly, want \$3 to | go to this fund (see page | ge 14) | | ou Spouse |
| <u>·_</u> · | 1 | Single | Head of househol | d (with qualifying pe | | |
| Filing Status | 2 | ⊣ | this child's name | son is a child but no here. ▶ | or your depende | ii, enter |
| • | 3 | Married filing separately. Enter spouse's SSN above | 5 Qualifying widow(| er) with dependent | child (see page | 16) |
| Check only one box. | | and full name here. | | ,, | anna (aaa paga | , |
| one box. | 6a | X Yourself. If someone can claim you as a dependent, do | not check hov 6a | | | Boxes checked |
| Exemptions | b | X Spouse | D HOT CHECK DOX OF | | | on 6a and 6b |
| Lxemptions | | Dependents: | | (2) Dananda | nt's (4) v | - an Calubai |
| | С | Dependents. | (2) Dependent's | (3) Depende | qual. cl | ild ● lived with you |
| | | | social security number | relationship | tax cr. (| see ● ala not live with |
| | | (1) First name Last name | | you | page 17 | or separation |
| 16 | | | | | ++ | (see page 18) |
| If more than four dependents, see | | | | | - | Dependents on 6c |
| page 17. | | | | ***** | | not entered above |
| | | | | | | ⊥ Add numbers on ┌── |
| | d | | <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u> | <u></u> | | lines above ▶ |
| Incomo | 7 | | | | | |
| Income | 8a | Taxable interest. Attach Schedule B if required | | | | 6,535 |
| Attach Form(s) | b | Tax-exempt interest. Do not include on line 8a | 8b | 1, | 776 | 10 015 |
| W-2 here. Also attach Forms | 9a | Ordinary dividends. Attach Schedule B if required | | | 9a | 19,317 |
| W-2G and | b | Qualified dividends (see page 21) | | <u> 15,4</u> | | |
| 1099-R if tax | 10 | Taxable refunds, credits, or offsets of state and local income | e taxes (see page 22) | | | |
| was withheld. | 11 | Alimony received | | | | |
| If you did not | 12 | Business income or (loss). Attach Schedule C or C-EZ | | | 12 | |
| get a W-2, | 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here | | | 13 | <u>-3,000</u> |
| see page 21. | 14 | Other gains or (losses). Attach Form 4797 | | | 14 | |
| | 15a | IRA distributions 15a | b Taxable a | mount (see page | 23) 15b | 4,226 |
| | 16a | Pensions and annuities 16a | | mount (see page | | 20,716 |
| Enclose, but do | 17 | Rental real estate, royalties, partnerships, S corporations, tr | rusts, etc. Attach Sched | fule E | 17 | 30,399 |
| not attach, any | 18 | Farm income or (loss). Attach Schedule F | , . , | | 18 | |
| payment. Also, please use | 19 | Unemployment compensation | | | 19 | |
| Form 1040-V. | 20a | Social security benefits 20a 30, | 718 b Taxable a | mount (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 2 | | | ▶ 22 | 104,303 |
| | 23 | Educator expenses (see page 28) | 23_ | | | - |
| Adjusted | 24 | Certain business expenses of reservists, performing artists, | and | | | |
| Gross | | fee-basis government officials. Attach Form 2106 or 2106-E | Z 24 | | | |
| Income | 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 | | | | |
| | 31a | Alimony paid b Recipient's SSN ▶ | 31a | ****** | | |
| | 32 | IDA deduction (con executo) | 22 | | | |
| | 33 | Student loan interest deduction (see page 33) | | | | |
| | 34 | Tuition and fees deduction. Attach Form 8917 | 34 | | | |
| | 3 4 35 | Domestic production activities deduction. Attach Form 8903 | 35 | | | |
| | 36 | Add lines 22 through 21s and 22 through 25 | ,,,,,,,, | | 36 | |
| | | | | | ··:· | 104 205 |
| | 37 | Subtract line 36 from line 22. This is your adjusted gross i | | | ▶ 37 | |

| | - | ., , | | | |
|-----------------------------------|-----------------------|---|---------------------------------------|---------------------|---------------------------|
| Standard | _ с | Check if standard deduction includes real estate taxes or disaster loss | (see page 34) > 39c | X | |
| Deduction for | 40 | Itemized deductions (from Schedule A) or your standard deduction | (see left margin) | 40 | 14,000 |
| 10. | 41 | Subtract line 40 from line 38 | | 41 | 90,303 |
| People who checked any | 42 | If line 38 is over \$119,975, or you provided housing to a Midwestern d | | | |
| box on line | | page 36. Otherwise, multiply \$3,500 by the total number of exemptions | claimed on line 6d | 42 | <u>7</u> ,000 |
| 39a, 39b, or 39c or who | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | | 43 | 83,303 |
| can be | 44 | - · · · · · · · · · · · · · · · · · · · | | 1 1 | 11,971 |
| claimed as a dependent, | 45 | Alternative minimum tax (see page 39). Attach Form 6251 | | 45 | |
| see page 34. | 46 | Add lines 44 and 45 | • | 46 | 11,971 |
| All others: | 47 | Foreign tax credit. Attach Form 1116 if required | 47 3 | 1 | |
| Single or Married filing | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | | |
| separately, | 49 | Credit for the elderly or the disabled. Attach Schedule R | 49 | | |
| \$5,450 | 50 | Education gradity Attach Form 8862 | 50 | | |
| Married filing | 51 | Retirement savings contributions credit. Attach Form 8880 | 51 | 7.1 | |
| jointly or Qualifying | 52 | Child tax credit (see page 42). Attach Form 8901 if required | 52 | | |
| widow(er), \$10,900 | 53 | Credits from Form: a 8396 b 8839 c 5695 | 53 | | |
| | 54 | Other credits from Form: a 3800 b 8801 c | 54 | \dashv \dashv | |
| Head of household, | | | | 55 | 31 |
| \$8,000 | 55 56 | Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- | | 56 | 11,940 |
| | <u>56</u> 57 | Self-employment tax. Attach Schedule SE | · · · · · · · · · · · · · · · · · · · | | <u> </u> |
| Other | | Unreported social security and Medicare tax from Form: a 41 | 27 b | 57 | |
| Гaxes | 58 | | | . — — | |
| | 59 | Additional tax on IRAs, other qualified retirement plans, etc. Attach For | | | |
| | 60 | Additional taxes: a AEIC payments b Household employment taxes. Attach Sc | nedule H | 60 | 11 040 |
| | 61 | Add lines 56 through 60. This is your total tax | 62 2 | 61 | 11,940 |
| Povemonto | 62 | Federal income tax withheld from Forms W-2 and 1099 | | | |
| Payments | _ 63 _ | 2008 estimated tax payments and amount applied from 2007 return | 63 15,88 | 의 1 | |
| If you have a | _ 64a | Earned income credit (EIC) | 64a | - | |
| qualifying child, attach | b | Nontaxable combat pay election 64b | | | |
| Schedule EIC. | 65 | Excess social security and tier 1 RRTA tax withheld (see page 61) | 65 | _ | |
| | 66 | Additional child tax credit. Attach Form 8812 | 66 | | |
| | 67 | Amount paid with request for extension to file (see page 61) | 67 | | |
| | 68 | Credits from Form: a 2439 b 4136 c 8801 d 8885 | 68 | | |
| | 69 | First-time homebuyer credit. Attach Form 5405 | 69 | | |
| | 70 | Recovery rebate credit (see worksheet on pages 62 and 63) | 70 | | |
| | 71 | Add lines 62 through 70. These are your total payments | <u></u> | 71 | 15,904 |
| Refund | 72 | If line 71 is more than line 61, subtract line 61 from line 71. This is the | amount you overpaid | 72 | 3,964 |
| Direct deposit? | 73a | Amount of line 72 you want refunded to you. If Form 8888 is attached | i, check here | 73a | |
| See page 63 and fill in 73b, | ▶ b | Routing number | king Savings | | |
| 3c, and 73d, | ▶ d | Account number | | | |
| or Form 8888. | 74 | Amount of line 72 you want applied to your 2009 estimated tax ▶ | 74 3,96 | 4 | |
| Amount | 75 | Amount you owe. Subtract line 71 from line 61. For details on how to | pay, see page 65 | 75 | |
| You Owe | 76 | Estimated tax penalty (see page 65) | 76 | | |
| Chird Darb | Do you | want to allow another person to discuss this return with the IRS (see pa | age 66)? X Yes. Comple | ete the following. | No |
| Third Party | Designe | e's F | Personal identification number (PIN) | ▶ | _ |
| Designee | name | ▶ PREPARER | Phone no. | > | |
| Sign | Under pe | enalties of perjury, I declare that I have examined this return and accompanying schery are true, correct, and complete. Declaration of preparer (other than taxpayer) is | edules and statements, and to the be | est of my knowledge | and |
| ⊣ere | Your sig | | • | | phone number |
| oint return? See page 15. | FIL | ING AS SURVIVING SPOUSE RETIRED |) | | |
| keep a copy | Spouse's | signature. If a joint return, both must sign. Date Spouse's occ | upation | | |
| or your ecords, | -, | RETIREI | | | |
| | Preparer | | | Prenare | er's SSN or PTIN |
| Paid | signature | | 02/09 Check if self-employed | 11 1 . | 144154 |
| Preparer's | Firm!s | VDORGE (VDORGE D C | | | 2-1277139 |
| Jse Only | Firm's na vours if | self-employed), 540 NORTH MAIN AVENUE | | Phone no. | |
| | | and ZIP code SIOUX CENTER | IA 51250-1824 | 712-722 | -3375 |
| | | 010011 02111211 | | | |
| ΔΑΓ | | | | F | P5404 ^{0 (2008)} |

Page 2

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

Your social security number

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

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

page B-2.)

SCHEDULE D (Form 1040)

OMB No. 1545-0074

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.

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Your social security number

| <u>_</u> Ŀ | <u>LMER H & NELVA E BE</u> | <u>KUNSTING</u> | | | | 282-32- | -8905 |
|------------|---|---|--------------------------|-----------|--|--|---|
| P | art.l Short-Term Capital (| Gains and Los | ses—Ass | sets He | eld One Year or Les | s | |
| | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date s | | (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 HIG | H YLD ADV | TG | | | | |
| | | VARIOUS | 4/02 | /08 | 1,309 | 1,518 | -209 |
| | FEDERATED STRATEGI | C INCOME | | | | | |
| | | VARIOUS | 10/22 | /08 | 171 | 220 | |
| | FEDERATED KAUFMANN | | | | | | |
| | | VARIOUS | | /08 | 387 | 618 | |
| | FEDERATED MARKE OP | | | ,,,, | 00 700 | 0.6.600 | 2 222 |
| | | VARIOUS | 10/22 | 708 | 22,708 | 26,608 | -3,900 |
| 2 | Enter your short-term totals, if any, fro | • | | l _ l | | | |
| | line 2 | | | 2 | | 1555 1 S. V. | |
| 3 | Total short-term sales price amour | | | | 24 , 575 | | 444 |
| | column (d) | • | | 3 | 24, 373 g | | |
| 4 | Short-term gain from Form 6252 and | short torm asin as | (loss) from E | 'arma 16' | 94 6794 and 9994 | 4 | |
| 5 | Net short-term gain or (loss) from par | - | • | | | | |
| 5 | | | | | | 5 | |
| 6 | Short-term capital loss carryover. Enter | | | | Canital Loss | | |
| ٠ | Carryover Worksheet on page D-7 of | • | • | • | | 6 1 | |
| | Surryover Worksheet on page 5 7 | ine instructions. | | | | | |
| 7 | Net short-term capital gain or (loss |) Combine lines 1 | through 6 in | column | (f) | 7 | -4,389 |
| nioteste. | udu an asarbaratrasar | | | - | | 222,7,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1, | |
| | art II Long-Term Capital (| ains and Los | ses—Ass | ets He | eid More Than One | rear | |
| | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date s (Mo., day, | | (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 HIG | H YLD ADV | TG | | | | |
| | | VARIOUS | 4/02 | /08 | 24,028 | 27,859 | -3,831 |
| | FEDERATED STRATEGI | C INCOME | | | | | |
| | | VARIOUS | 10/22 | /08 | 31,231 | 40,182 | -8,951 |
| | FEDERATED KAUFMANN | FUND | ł ł | } | | | |
| | | VARIOUS | 10/22 | /08 | 3 , 755 | 5,998 | -2,243 |
| | | | | ŀ | 1 | | |
| 9 | Enter your long-term totals, if any, from | m Schedule D-1, | <u>L</u> | | | | |
| | line 9 | | | 9 | | | |
| 10 | Total long-term sales price amount | s. Add lines 8 and | 9 in | | | | |
| | column (d) | | | 10 | 59 , 014 | | |
| 11 | Gain from Form 4797, Part I; long-ten | m gain from Forms | 2439 and 63 | 252; and | long-term gain or | | |
| | (loss) from Forms 4684, 6781, and 88 | 324 | | | | 11 | |
| 12 | Net long-term gain or (loss) from part | nerships, S corpora | ations, estate | s, and tr | rusts from | | |
| | Schedule(s) K-1 | | | | | 12 | |
| | | | | | | | |
| 13 | Capital gain distributions. See page D | -2 of the instruction | ns | | | 13 | |
| 14 | Long-term capital loss carryover. Ente | r the amount, if an | y, from line 1 | 3 of you | r Capital Loss | | |
| | Carryover Worksheet on page D-7 of | of the instructions, | | | | 14 | |
| 15 | Net long-term capital gain or (loss) | . Combine lines 8 t | hrough 14 in | column | (f). Then go to | | 4 = 0.0 = |
| | Part III on the back | | | | | | -15,025 |
| | Paperwork Reduction Act Notice, see | | | | | | dule D (Form 1040) 2008 |

| P | 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. There | n | |
| | 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. | | |
| 40 | Fortists and the form the 7 of the 200/ Patr Coin Microbiation and D 0 of the | | • |
| 18 | | ▶ 18 | |
| | instructions | | |
| 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 | 3 | |
| | the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions f | | |
| | 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 | | |
| | Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and | od . | |
| | 22 below. | | |
| | | | |
| 21 | | | |
| | of. | | |
| | The loss on line 16 or | 21 (| 3,000 |
| | (\$3,000), or if married filing separately, (\$1,500) | 21 1 | 3,000 |
| | | | |
| | 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? | A STATE OF THE STA | |
| | Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete | a | |
| | the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions f | | |
| | Form 1040 (or in the Instructions for Form 1040NR). | | |
| | No. Complete the rest of Form 1040 or Form 1040NR. | | |
| | | | |

| Sche | edule E (Fo | rm 1040) 2008 | · | | | | Attachn | nent Seque | ence | No. 13 | | Page 2 |
|--------------------|--------------------------|--|--------------------------------------|--------------------------|------------------------------|---------------|---|---|------------|---|--------------------------------|-------------|
| Name | e(s) shown o | n return. Do not enter name and so | ocial security number if shown | on other side, | | | | Your so | ocial s | security r | umber | |
| E | T.MER | H & NELVA E BRI | INSTING | | | | | 282- | -32 | -890! | 5 | |
| | | RS compares amounts reporte | | amounts shown of | on Schedule | e(s) K-1. | | 1 202 | | 0,50. | | |
| Telephone in the | art II | Income or Loss From which any amount is not at | Partnerships and | S Corporation | ns Note. | . If you n | | | | | r | |
| | loss from a | passive activity (if that loss w | as not reported on Form | 8582), or unreimb | | • | | |] Y | es X | No | |
| 28 | | | | | | | | | | yer on | any an | neck if |
| A | _ | | | | for S | corporation | partnership | n | umber | <u> </u> | not a | it risk |
| B | _ | | | | | | - | 1 | | | | |
| c_ | | | | | | | | | | | | |
| D | | | | | | | | <u></u> | | | | |
| | | Passive Income and | Loss | | | Non | passive Inco | me and L | .oss | | | |
| | | Passive loss allowed Form 8582 if required) | (g) Passive income from Schedule K-1 | | npassive loss chedule K-1 | | (i) Section 1 deduction from | | | | lonpassive n Sched t | |
| Α | | | | | | | | | | | | |
| В | | | | | | | | | | | | |
| <u>c</u> | _ | | ļ | | | | | | | | | |
| <u>D</u> | | St. Z | | | | | 1 P 1 P 1 P 1 P 1 P 1 P 1 P 1 P 1 P 1 P | | \$ P # 10 | - | | |
| 29a b | Totals Totals | Service of the servic | | | | | 1981 (4) | | | | | |
| 30 | | nns (g) and (j) of line 29a | | | | | | | 30 | 200200000000000000000000000000000000000 | | |
| 31 | | mns (f), (h), and (i) of line 29b | | | | | | | 31 | (| |) |
| 32 | | tnership and S corporation | | | | | | Γ | | | | |
| (386 <u>- 1</u> 46 | \$761,663,4650 to take 6 | re and include in the total on li | | | | | | . <u></u> _ | 32 | | | |
| P | art III | Income or Loss From | Estates and Trust | <u>s</u> | | | | | | | | |
| 33 | | | (a) Name | | | | | | | | Employer tion numb | oer |
| A B | _ | | | | · | | · · · · · · · · · · · · · · · · · · · | | | | | |
| | | Passive Incom | e and Loss | | | | Nonpassiv | e Income | and | Loss | | |
| | | ve deduction or loss allowed Form 8582 if required) | (d) Passive in from Schedul | | | | ction or loss hedule K-1 | | • | | rincome f | |
| A B | | | | | _ | | | | | | | |
| <u>B</u> 34a | Totals | | · | | | | | | | | · · · · · · | |
| b | Totals | | 100 | | | | 999 LC 1 1 1 1 2 2 2 2 2 3 3 4 3 3 5 6 | 280000000000000000000000000000000000000 | | | | |
| 35 | Add colur | nns (d) and (f) of line 34a | | | , | | | | 35 | | | |
| 36 | | nns (c) and (e) of line 34b | | | | | | | 36 | (| |) |
| 37 | | ate and trust income or (los | s). Combine lines 35 and | 36. Enter the res | ult here and | | | - 1 | | | | |
| P | include in | Income or Loss From | Real Estate Morto | iage Investm | ent Conc | luite (| RFMICs_ | -Residu | 37 al H | older | | |
| <u> </u> | -1 | | (b) Employer | (c) Excess inclu | usion from | T | xable income (| | ui ii | | ome from | |
| 38 | | (a) Name | identification number | Schedules C (see page | | from | Schedules Q, | line 1b | | Schedul | es Q, line | e 3b |
| 20 | Combine | columns (d) and (a) only Ente | s the result have and inclu | do in the total on | line 41 holi | <u> </u> | | | 20 | | | |
| 39 Pa | _Combine art V | columns (d) and (e) only. Enter Summary | a the result here and inclu | iue iii (ne total on | ine 41 Deli | <u></u> | <u> </u> | ···· | 39 | | | |
| 40 | STEED CONTRACT | rental income or (loss) from F | orm 4835. Also, complete | line 42 below | | | | | 40 | | 3(| 399 |
| 41 | | me or (loss). Combine lines 26, 3 | • | • • • | 1040, line 17, | or Form | 1040NR, line 1 | 18 ▶ | 41 | | | 399 |
| 42 | Reconcil | iation of farming and fishing | g income. Enter your gro | ss farming | | | | | | | | |
| | | g income reported on Form 48 | | • | | | | | | | | |
| | | x 14, code B; Schedule K-1 (F | | e T; and | | • | 11 | 620 | | | | |
| 43 | | K-1 (Form 1041), line 14, cod iation for real estate profess | | estate | 4 | <u> </u> | 41 | , 639 | | | | |
| | profession | nal (see page E-2), enter the r on Form 1040 or Form 1040 | net income or (loss) you re | eported | | | | | i i | 11 | 4.1 | |
| | | you materially participated und | | | 4 | 3 | | | | |)E40 | 0 |
| DAA | · | | | | | | | | Sch | edule E | (Form 1 | 040) 2008 |

6251

Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0074

Department of the Treasury

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

Page 2

| | art 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 a | mount 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 | 1 | | | |
| | 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 | ŀ | | | |
| | Schedule D (Form 1040), whichever applies (as refigured for the AMT, if | | | 300 | |
| | necessary) (see page 11 of the instructions). If you are filing Form 2555 or | İ | | | |
| | 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 | 1 | | | |
| | 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 | | | | i e |
| | 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 | İ | | | |
| | Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to | | | | |
| | enter | 40 | <u>15,431</u> | | |
| 41 | Enter the smaller of line 37 or line 40 | | | 41 | 15,431 |
| | 0.14-15-14.6 | | į | | 10 207 |
| | 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 | ` ' | | | |
| | Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separate | y) from the | | | E 042 |
| | result | _[| | 43 | 5,043 |
| 44 | Enter: | | | | |
| | • \$65,100 if married filing jointly or qualifying widow(er), | | 65 100 | | |
| | • \$32,550 if single or married filing separately, or | 44 | 65 , 100 | | |
| | • \$43,650 if head of household. | | | | |
| 45 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax | | | | |
| | Worksheet in the instructions for Form 1040, line 44, or the amount from line | | | | |
| | 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for | - | | | |
| | Schedule D (Form 1040), whichever applies (as figured for the regular tax). If | 45 | 67 072 | | |
| | you did not complete either worksheet for the regular tax, enter -0- | 45 | _67 , 872 | | |
| AC. | Subtract line 45 from line 44. If zoro or loss onter 0 | 46 | 0 | | |
| 40 | Subtract line 45 from line 44. If zero or less, enter -0- | 46 | | | |
| 47 | Enter the amelloy of line 27 or line 29 | 47 | 15,431 | | |
| 41 | Enter the smaller of line 37 or line 38 | 47 | 10,401 | | |
| 40 | Enter the amplies of line 46 or line 47 | 48 | | | |
| 40 | Enter the smaller of line 46 or line 47 | 46 | | | |
| 40 | Outlined the 40 form the 47 | 49 | 15,431 | | |
| 43 | Subtract line 48 from line 47 | 43 | 10,401 | Ninka | |
| 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 | | 1 | |
| 52 | Multiply line 51 by 25% (25) | | | 52 | |
| JŁ | Multiply line 51 by 25% (.25) | • | | 32 | |
| 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 filling separately), multiply line 37 by 26 | 6% (.26). | | Į | |
| | Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separatel | y) from the | ļ | ļ | |
| | 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- | | | | |
| | enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instru | uctions | | 55 | 7,358 |

Form 4835

Farm Rental Income and Expenses

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

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

OMB No. 1545-0074

tachment equence No. 3

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

Your social security number 282-32-8905

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

For Paperwork Reduction Act Notice, see instructions on back.

P544885 (2008

Form 1040 Capital Loss Carryover Worksheet 2008

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

2008 to 2009 Capital Loss Carryover Worksheet

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

| 1 | Enter the amount from Form 1040, line 41. If a loss, enclose the amount in parer | ntheses | 1 | 90,303 |
|-----|--|-------------------|---------------|----------|
| | Did you file Form 8914 (to claim an exemption amount for housing a Midwestern No. Enter -0 | | ······ | <u> </u> |
| | 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 parenthese: | S | 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 | | ^ | 3,000 |
| | If line 7 of Schedule D is a loss, go to line 7; otherwise, enter -0- on line 7 a | | | |
| 7. | Enter the loss from Schedule D, line 7, as a positive amount | | 7 | 4,389 |
| | Enter any gain from Schedule D, line 15. If a loss, enter -0- | | - | |
| | Add lines 6 and 8 | | 9 | 3,000 |
| 10. | Short-term capital loss carryover to 2009. Subtract line 9 from line 7. If zero or | r less, enter -0- | 10 | 1,389 |
| | If line 15 of Schedule D is a loss, go to line 11; otherwise, skip lines 11 thro | ugh 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 | <u> </u> | |
| 13. | Subtract line 7 from line 6. If zero or less, enter -0- | 13 | <u> </u> | |
| | Add lines 12 and 13 | | 14 | |
| 15. | Long-term capital loss carryover to 2009. Subtract line 14 from line 11. If zero | | 15 | 15,025 |
| | | | | |

Form 1040

Qualified Dividends and Capital Gain Tax Worksheet

2008

Name

Taxpayer Identification Number

ELMER H & NELVA E BRUNSTING

282-32-8905

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

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

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

| 1. | Enter the amount from Form 1040, line 43. (However if you are filing Form | | |
|-----|---|-----|----------------|
| | 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line | | |
| | 3 of the Foreign Earned Income Tax Worksheets) 1. 83,303 | _ | |
| 2. | Enter the amount from Form 1040, line 9b* | | |
| 3. | Are you filing Schedule D?* | | |
| | Yes. Enter the smaller of line 15 or 16 of | | |
| | Schedule D. If either line 15 or 16 is a | | |
| | loss, enter -0- | | |
| | No. Enter the amount from Form 1040, line 13 | | |
| 4. | Add lines 2 and 3 4. 15, 431 | | |
| 5. | If you are claiming investment interest expense on Form | | |
| | 4952, enter the amount from line 4g of that form. | | |
| | Otherwise, enter -05. | | |
| 6. | Subtract line 5 from line 4. If zero or less, enter -0- 6. 15, 431 | | |
| 7. | Subtract line 6 from line 1. If zero or less, enter -0- | | |
| 8. | Enter the smaller of. | | |
| | The amount on line 1, or | | |
| | • \$32550 if single or married filing separately 8. 65, 100 | | |
| | • \$65100 if married filing jointly or qualifying widow(er), or | | |
| | • \$43650 if head of household | | |
| 9. | Is the amount on line 7 equal to or more than the amount on line 8? | | |
| | Yes. Skip lines 9 and 10; go to line 11 and check the "No" box | | |
| | No. Enter the amount from line 7 | | |
| 10. | Subtract line 9 from line 8 | | |
| 11. | Are the amounts on lines 6 and 10 the same? | | |
| | Yes. Skip lines 11 through 14; go to line 15 | | |
| | No. Enter the smaller of line 1 or line 6 11. 15,431 | | |
| 12. | Enter the amount from line 10 (if line 10 is blank, enter -0-) 12. | | |
| 13. | Subtract line 12 from line 11 13. 15,431 | | |
| 14. | Multiply line 13 by 15% (.15) | 14. | 2 , 315 |
| 15. | Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies | 15. | 9,656 |
| 16. | Add lines 14 and 15 | 16. | 11,971 |
| 17. | Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies | 17. | 13,519 |
| 18. | Tax on all taxable income. Enter the smaller of line 16 or line 17. Also include this amount on | | |
| | Form 1040, fine 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 Eamed Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

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

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

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

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

IA 1040 Iowa Individual Income Tax Long Form 2009 or fiscal year beginning 2009 and ending 200

| Your last n | ame | all spaces. You MUST fill in your Social Security Number. Your first name/middle initial TING NELVA E | Fill in | all information below. |
|-----------------|---|---|--|--|
| Spouse's k | | | Check | this box if you or your spouse were |
| | | | <u>△</u> 65 or 0 | older as of 12/31/05:116 CODV |
| Current ma | ailing a | dress (number and street, apartment, lot, or suite number) or PO Box | Your Social Security Number | |
| 1363 | 30 | PINEROCK LN | 481-30-468 | ···· |
| | | Are your name, your spouse name, if applicable, and your | | |
| HOUS | 10 <u>T</u> 2 | TX 77079-5914 | address the same as on last | 7 NO |
| STEP 2 F | iling | Status: Mark one box only. | | 1 00 1 0000 |
| 1 X | 1 X Single: Were you claimed as a dependent on another person's lowa return? YES X NO 🛦 | | Dependent children for How many have health | whom an exemption is claimed in Step 3 |
| 2 | Mamie | d filing a joint return. (Two-income families may benefit by using status 3 or 4) | (including Medicaid or haw | (-i) <u></u> |
| 3 | | filing separately on this combined return. Spouse use column B. | How many do not have | health care coverage? |
| 4 | Marrie Spous | d filing separate returns. | SN: | ▲ Income: \$ |
| 5 | | of household with qualifying person. If qualifying person is not claimed as a dependent of | on this return, enter the person's na | ame and Social Security Number below. |
| 6 | Qual | fying widow(er) with dependent child. Name: | S | SN: |
| STEP 3 | ſ | YOU a. Personal Credit: Enter 1 (Enter 2 if filing joint or head of househo | ld) | <u>1</u> x \$ <u>40</u> = \$ <u>40</u> |
| Exemption | ns (| and spouse if b. Enter 1 for each person who is 65 or older and/or 1 for each person thing jointly) | on who is blind | $\triangle 1 \times 20 = 20$ |
| | L | c. Dependents: Enter 1 for each dependent | | ▲ X\$ <u>40</u> = \$ |
| | | d. Enter first names of dependents here: | | |
| | Γ | SPOUSE a. Personal Credit: Enter 1 | | |
| | | (If filing b. Enter 1 if 65 or older and/or 1 if blind status 3) | | ▲ X\$ 20 =\$ |
| | L | c. Dependents: Enter 1 for each dependent | | |
| | | d. Enter first names of dependents here: | | e. TOTAL \$ |
| | | B. Spouse/Statu | us 3 A. You or Joint | B. Spouse/Status 3 A. You or Joint |
| STEP 4 | 1. | Wages, salaries, tips, etc. | | |
| | 2. | Taxable interest income. If more than \$1,500, complete Sch. B 2. | 3 , 962 | |
| Figure | 3. | Ordinary dividend income. If more than \$1,500, complete Sch. B 3. | 1 ([] 0 | |
| your | 4. | | | |
| gross income | 5. | Business income/(loss) from federal Schedule C or C-EZ 5. | | |
| nicome | 6. | Capital gain/(loss) from federal Sch. D if required for federal purposes 6. | | |
| | 7. | | | |
| | 8. | Taxable IRA distributions 8. | | |
| | 9. | Taxable pensions and annuities 9. | 4 4 0 0 0 | |
| | 10. | Rents, royalties, partnerships, estates, etc. 10. | 27 026 | |
| | 11. | | | |
| | 12. | Unemployment compensation. See instructions. 12. | | |
| | 13. | Taxable Social Security benefits 13. | 7,366 | |
| Li | 14. | Other income, gambling income, bonus depreciation/sec. 179 adjustment 14. | | |
| | 15. | | | ▲ 67,045 |
| STEP | | B | · · · · · · · · · · · · · · · · · · · | |
| Æ | | Payments to an IRA, Reogn, or SEP 16. One-half of self-employment tax 17. | | |
| Figure | | Lianth incomes deduction 40 | 2,166 | |
| your | | Penalty on early withdrawal of savings 19. | | |
| adjust | - | Aliment poid | | |
| ments to | 21 | Pension/retirement income exclusion 21. | | |
| incom | | | | |
| | 23. | | | |
| Staple W-2s, | | | | |
| 麗 | 25. | Total adjustments. ADD lines 16-24 | 25. | ▲ 8,166 |
| <u> </u> | 26. | NET INCOME. SUBTRACT line 25 from line 15 | 26. | <u>58,879</u> |
| STEP 6 | 27. | | 3,964 | |
| - | 28. | Self-employment/household employment taxes 28. | | |
| Figure | 29. | Addition for federal taxes. ADD lines 27 and 28 | | 3,964 |
| your | 30. | Total ADD lines 26 and 29 | 30. | 62,843 |
| federal tax | | Total. ADD lines 26 and 29 Federal tax withheld 31. | 25 | 02,043 |
| addition | 32. | Federal tax withheld 31. Federal estimated tax payments made in 2009 32. | | |
| and | | | | |
| deduc- | | | 34. | 12_025 |
| tion | | Deduction for federal taxes. ADD lines 31, 32, and 33 PALANCE SUBTRACT line 24 from line 30. Enter here and on line 36, side 3 | 34 | |
| cs | 35. | BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2 | 35. <u> </u> | 41-001a (09/11/09) 1 09 |
| | | | | 41-001a (09/11/09) LUS BRUNSTING003746 |

NELVA E BRUNSTING

| 2009 IA | 11 | 040, page 2 | E | 3. Spouse/Status 3 | A. You or Joi | nt B. Spouse/Statu | s 3 | A. You or Joint |
|---------------------------------|--------------|--|-------------|--|--|---------------------------|--------------|----------------------|
| STEP 7 | 36. | BALANCE. From side 1, line 35. | | | | 36. | | 49,908 |
| | | 37. Total iternized deductions from federal Schedule A | 37 | | | | | |
| Figure | | Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A lowa income tax if included in line 5 of federal Schedule A | | | | Complete | e lines : | 37-40 |
| your taxable | | 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A | _ | | | · | | |
| income | | 40.00 | 40. | | | | | Copy |
| | 41 | | - | X Standard | | | | -COPy ₇₈₀ |
| | 42 | TAYADI E INCOME SUBTRACT fine 41 from line 36 | IG 40. | ZI Olandara. | | 42. | | 48,128 |
| CTED 0 | 42. | Deduction. Check one box. Itemized. Add lines 39 at TAXABLE INCOME. SUBTRACT line 41 from line 36. Tax from tables or alternate tax | 40 | · · · · · · · · · · · · · · · · · · · | . 2 7 | 42. Q.R | | 40,120 |
| STEP 8 | | | | | | | | |
| Figure | 44. | lowa lump-sum tax. 25% of federal tax from form 4972 | 44. — | | <u>*</u> | | | |
| your | | Iowa minimum tax. Attach IA 6251. | | | | | | 2 700 |
| tax, credits | | Total tax. ADD lines 43, 44, and 45. | | | | 46 | | 2,798 |
| and | 47. | Total exemption credit amount(s) from Step 3, side 1 | | | | 00 | | |
| checkoff | 48. | Tuition and textbook credit for dependents K-12. | | | | | | 60 |
| contribu- | 49. | Total credits. ADD lines 47 and 48. | | | | 49. | | 60 |
| tions | 50. | BALANCE. SUBTRACT line 49 from line 46. If less than zero | | | | 50. | | 2,738 |
| | 51. | Credit for nonresident or part-year resident. Attach IA 126 an | | | | 51. | | 1,443 |
| | 52. | BALANCE. SUBTRACT line 51 from 50. If less than or equal | | | | 52. | <u> </u> | 1 , 295 |
| | 53. | Other nonrefundable Iowa credits. Attach IA 148 Tax Credits | Schedule | ə | | 53. | | |
| | 54. | BALANCE. SUBTRACT line 53 from line 52. | | | | 54. | | 1,295 |
| | 55. | School district surtax/EMS surtax. Take percentage from table | e; multipl; | y 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 Contributions. Contributions will reduce your refund or add to | and ente | er here. | | | 57 | 1,295 |
| | 58. | Contributions. Contributions will reduce your refund or add to Fish/Wildlife State Fair | the amou | unt you owe. Amounts ighters/Veterans | must be in whole doll Child Abuse F | revention | | |
| | 5 | 8a: A | | • | | Enter | 58 | |
| | 59. | TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58 | 3 | | | | 59. | 1,295 |
| | 60. | lowa income tax withheld. | 60. | ···· | A | | | |
| STEP 9 | 61. | Estimated and voucher payments made for tax year 2009 | 61. | | <u>1,2</u> | 40 | | |
| _ | 62. | Out-of-state tax credit. Attach IA 130. | 62. | | A | | | |
| Figure your | | Motor fuel tax credit. Attach IA 4136. | | | | | | |
| credits | 64. | F 1 | _ | - | · | | | , |
| | | Early childhood development credit | 64. | | A | | | |
| | 65. | lowa eamed income credit: 7.0% (.07) of federal credit | | | | | | |
| | 66. | Other refundable credits. Attach IA 148 Tax Credits Schedule. | | | | • | | |
| | | TOTAL. ADD lines 60 - 66. | | | | 40 | | |
| | 68. | TOTAL CREDITS. ADD columns A and B on line 67 and en | | | | | 68. | 1,240 |
| STEP 10 | | If line 68 is more than line 59, SUBTRACT line 59 from line 6 | | | | | 69. | |
| | | Amount of line 69 to be REFUNDED | | , | | | 70. 🛕 | |
| Figure | , 0. | Mail return to lowa Income Tax - Refund Processing, I | loover S | State Office Bldg, De | es Moines IA 50319- | | | |
| your | 71 | Amount of line 69 to be applied to your 2010 estimated tax | 71. | | A | | | |
| refund or | 72 | If line 68 is less than line 59, SUBTRACT line 68 from line 59 | _ | the AMOUNT OF TAX | YOU OWE. | | 72. ▲ | 55 |
| amount | | Penalty for underpayment of estimated tax. From IA 2210 or | | Check if | annualized income me | thod is used | | |
| you owe | | Penalty and interest 74a. Penalty. | ., | | | | 74. | |
| | | TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter | r here | = | | | _ | 55 |
| | 75. | Electronically pay by credit card or direct debit. Go to | www.st | tate.ia.us/tax/ | | | | |
| 0750 44 | | To pay by mail: Iowa Income Tax - Document Process | | | <u>ies IA 50306-9187. N</u> | lake check payable to | Treasur | er, State of Iowa. |
| | | FICAL CHECKOFF. This checkoff does not increase the nt of tax you owe or decrease your refund. | STEP | | | | | |
| • | | SPOUSE A YOURSELF | | YEAR, you like to receive a b | nooklet? This | Mailin a A | J J | |
| \$1.50 to D | emo | cratic Party \$1.50 to Democratic Party | | is not available to elec | | Mailing Ad | | |
| \$1.50 to R | epub | lican Party \$1.50 to Republican Party | | 0. | Yes | See lines 70 |) and / | 5 above. |
| \$1.50 to C | - | | | ▲ 1. | No | | | |
| STEP 13 | | l (We), the undersigned, declare under pena | alty of pe | riury that I (we) have | examined this return, in | ncluding all accompanyin | a schedi | ıles |
| CONTROL CONTROL CONTROL CONTROL | | SIGN HERE and statements, and, to the best of my (our) | knowled | lge and belief, it is a t | rue, correct, and comp | | | |
| Verify yet | | | ition of w | | any knowledge. K RIKKERS | CDZ | | 03/23/10 |
| Rechect Attach a | - | | | | It Italitatio | CLII | | |
| , | | | | Preparer's Signature | KROESE P. | C | | Date |
| V 0': | nh ··· | | Data | | KROESE F. H MAIN AVE | | | |
| Your Sign | ature | | Date | SIOUX CE | | IA 512 | 50-1 | 824 |
| 0 | O:- | | Det- | | -11 T 11 T | | 20-1 | 027 |
| Spouse's | Signa | iture | Date | Address 712-722- | 3375 | | /I O | 1277120 |
| Davrtime T | elenh | one Number | | Daytime Telephone N | | | 4∠ Identifi | P5416 > |
| CS | ~ P11 | | nis ret | urn is due Ap | | | | 41-001b (10/07/09) |

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

Social Security Number

NELVA E BRUNSTING

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

PART I:

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

INTEREST

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

INCOME

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

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

Interest Income. List Names of All Payers.

| | Check o | Check one for each payer | | 4.1401.01.7 |
|---|----------|--------------------------|-------|-------------|
| Name of Payer | Тахрауег | Spouse | Joint | AMOUNT |
| EDWARD JONES | | | Χ | 842 |
| EDWARD JONES | | | Χ | 2,953 |
| EDWARD JONES | | X | | 167 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | ļ | | |
| | | | | |
| | | | | |
| | | | | |
| Total Taxable Interest Income. | | | | |
| Add the amounts. Enter here and on IA 1040, line 2. | | | | 3,962 |

PART II:

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

DIVIDEND

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

INCOME

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

Dividend Income. List Names of All Payers.

| | Check o | Check one for each payer | | **** |
|---|----------|--------------------------|-------|--------------------|
| Name of Payer | Taxpayer | Spouse | Joint | AMOUNT |
| CHEVRON CORPORATION | | | Χ | 4,817 |
| DEERE & CO | | | Х | 10 |
| EDWARD JONES | | Χ | | 5,065 |
| METLIFE | X | | | 70 |
| EXXON MOBILE | | | Χ | 6,356 |
| EDWARD JONES | | Χ | | 261 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | L | | |
| | | | | |
| | | | | |
| | | | • | |
| Total Taxable Dividend Income. | | | | |
| Add the amounts. Enter here and on IA 1040, line 3. | | | | 16,579 |
| | | | | 44 0045 (00/07/00) |

41-004b (08/27/09) **P5417**

lowa Nonresident and Part-year Resident Credit

| | Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING | | 4.8 | al Security Number |
|-------------|---|----------------------------------|----------------|--|
| | | OU MUST FILE | | |
| | You are a nonresident of Iowa | | | of lowa with income |
| | | from lowa so | | |
| | You are a part-year resident of lowa | You are a pa | rt-year low | a resident |
| | Date moved into lowa: | | | |
| | | | | py of your federal |
| | Date moved out of lowa: | return to your | | |
| | | | | income on the IA 126. If filing status 3 or 4. |
| | Your spouse is a part-year resident of lowa | | | |
| | Date moved into Iowa: | IOV | VA-SOURC | E INCOME |
| | and/or | B. SPOUSE | | A. YOU OR JOINT |
| | Date moved out of lowa: | Filing Status 3 | Only | , a res en semin |
| | | | | |
| 1 | Wanes salaries tins etc | . 1 | | |
| ٦. | Wages, salaries, tips, etc. | . ' | | |
| 2. | Taxable interest income | . 2 | | |
| ٥. | Ordinary dividend income | . 3. | | |
| 4. | Alimony received | . 4 | | |
| 5. | Business income or (loss) | . 5 | | |
| | Capital gain or (loss) | | | |
| 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 lowa 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 | Panaian/ratiroment income evaluaian | 21 | | |
| | | | | |
| 22. | Moving expense deduction into Iowa only | 23. | | |
| | lowa capital gain deduction Other adjustments | ~ 4 | | |
| | Other adjustments Total adjustments ADD lines 16.34 | | | |
| 20. | Total adjustments. ADD lines 16-24. | 25. | | 27,836 |
| 26. | IOWA NET INCOME. SUBTRACT line 25 from line 15. | . 26. | - | |
| 21. | All-source net income from line 26, IA 1040 | . 27. | 100.0% | 58,879 |
| 28 | lowa income percentage: Divide line 26 by line 27 and enter percentage rounded to | 1 | 100,0% | 100.0% |
| | the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%. | 28. | % | 47.3% |
| | Nonresident/part-year resident credit percentage: | | | 1 |
| _J . | · · · | 29. | % | 52.7% |
| 30 | Subtract the percentage on line 28 from 100.0%. | . 29. | | 2,798 |
| | lowa tax on total income from line 43, IA 1040 | 0.4 | | 2,796 |
| | Total credits from line 49, IA 1040 | | | |
| 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 |

| Form IA 1 | 040 | Iowa Return Carryover Summary | 2009 |
|--|------|--|--|
| lame NELVA E | BRII | NSTING | Taxpayer Identification Number 481-30-4685 |
| Activity, Form or Screen ST PMT ST PMT | Unit | Description TAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A) CALCULATED ESTIMATES 1ST QUARTER PAYMENT | File Copy carryover to 2010 55 |
| | | 2ND QUARTER PAYMENT 3RD QUARTER PAYMENT 4TH QUARTER PAYMENT ESTIMATES PAID DEDUCTIBLE NEXT YEAR | 330 330 330 310 |
| | | | |
| | | | |
| | | | |
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| | | | |
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| | | | |

Form **IA1040**

Iowa Federal Tax Adjustment Worksheet

2009

| | | - | | | |
|----------|---------------------------|--|------------------------|------------------------|-------------------|
| ame | יסואווים כו איני | TITNIC | | Taxpayer Identificati | |
| NEI | LVA E BRUNS' | Federal Refund - Iowa Form | 1040 Line 27 | 481-30-468 Eilo (| |
| 1. | 2008 federal refund | | | File C | nghy _e |
| 1. 2. | Less 2008 federal ear | ned income credit | | 2. | |
| 3. | Less 2008 additional of | ned income credit | | 2. | |
| 3. 4. | Less 2008 first time by | child tax credit | | 3 | |
| 5. | Drier year federal re | omebuyer credit | | 4 5 | 3 964 |
| 6. | 2009 deduction for for | efund after adjustments | | 6. | 17 160 |
| 7. | | deral taxes (Iowa Form 1040, line 34) | | | 2 2 2 |
| | Lessel Of line 5 Of li | ne 6 | Spouse | 7 | er/Joint |
| | Daine was fadous and | and after adjustments from line 7, allegated if applicable | • | | |
| 8. | Total of other follows | and after adjustments from line 7, allocated, if applicable | 0 | | |
| 9. | Total of other rederal | refunds (From years prior to 2008) | 9 | | 2 06/ |
| 10. | Federal income tax | refund / overpayment received in 2009 (Line 8 plus line 9) | ., 10 | - | |
| | \$ | Self Employment and Household Employment T | axes - Iowa Form 1040 | Line 28 | |
| | | | Spouse | Taxpay | er/Joint |
| 1. | Self-employment taxe | es | 1 | | |
| 2. | Household employme | ent taxes | 2 | | |
| 3. | Total Self-employmen | nt and Household Employment Taxes | 3 | | |
| | | Federal Toy Withhold Love For | 1040 Line 24 | | |
| | | Federal Tax Withheld - Iowa For | | T | |
| | 1440 14400 4000D | *************************************** | Spouse | | rer/Joint |
| 1. | | 1099M, interest, dividend, K-1 | | | |
| 2. | | ad, unemployment, other income, backup withholding, other | | | |
| 3. | Total Federal Incom | e Tax Withheld | 3 | = | |
| | | Federal Estimated Tax Payments Made in 20 | 09 - Iowa Form 1040 Li | ne 32 | |
| 1. | Overpayment applied | from 2008 return | | | 3,964 |
| 2. | | 9 | | | 8,946 |
| 3. | Total Federal Estima | ated tax payments made in 2009 | | | 12,910 |
| | | | Spouse | Taxpay | |
| 4. | Total Federal Estima | ated Taxes Paid from line 3, allocated, if applicable | 4 | | 12,910 |
| | | Additional Federal Taxes Paid in 2009 - | | | |
| 1 | 2008 federal tax liabilit | tv | | 1. | 11,940 |
| | | ty thdrawal from qualified plans | | | 11/010 |
| | | | | | 11,940 |
| J. | Loss nouments made | Line 2) | | | 15,904 |
| | 2008 umpoid liability | against 2008 federal tax liability | | 4 | |
| 5. | | 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 creditse | | | |
| | | Total refundable credits | 6 | _ | |
| 7. | | ble credits to 2008 unpaid federal tax liability (Lesser of line 5 or line | | | |
| 8. | Paid with 2008 federal | I tax retum | | 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 fede | ral tax payments made in 2009 (Add lines 7 thru 11) | | | |
| 42 | Total additional fadara | il tay navments from line 12 allocated if applicable | Spouse | | er/Joint |
| | | If tax payments from line 12, allocated, if applicable | | | |
| 14. | Additional rederal taxe | s paid in 2009 for tax years prior to 2008 | . 14 | | |
| 75. | iotal additional fede | ral taxes paid in 2009 for 2008 and prior years (Add lines 13 an | iu 14)13, | | |
| | | | | P5 | 420 |

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

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

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

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

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

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

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

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

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

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

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

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

| 1040 |) | Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return | n 200 9 | (99) | IRS Use Only-[| Do not write o | or staple in this space. |
|---------------------------------------|---|---|--------------------------|-----------------|---|---------------------------|--|
| Label | Ι, | For the year Jan. 1-Dec. 31, 2009, or other tax year beginni | ng , 2 | 2009, ending | , 20 | | OMB No. 1545-0074 |
| Labei | LA | Your first name and initial Last name | | | | Your soci | al security number |
| (See | B | NELVA E BRUNSTIN | IG | | | | -30-4685 |
| instructions on page 14.) | E | If a joint return, spouse's first name and initial Last name | | | | Spouse's | File: GODW |
| Use the IRS | L | | | | | | · ''' |
| label. | н | Home address (number and street). If you have a P.O. box, s | ee page 14. | | Apt. no. | • | You must enter |
| Otherwise, please print | E | 13630 PINEROCK LN | | | | ▲ yo | our SSN(s) above. |
| or type. | R E | City, town or post office, state, and ZIP code. If you have a fo | reign address, see p | page 14. | | Checkir | ig a box below will not |
| Presidential | ـــــــــــــــــــــــــــــــــــــــ | HOUSTON TX | 77079-59 | 14 | | | your tax or refund. |
| Election Campaig | gn 🕨 | Check here if you, or your spouse if filing jointly, want | | | | | You Spouse |
| | 1 ≥ | Single | | | l (with qualifying pe s a child but not yo | | |
| Filing Status | 2 | Married filing jointly (even if only one had income) | child | 's name here. | | | |
| Check only one | 3 _ | Married filing separately. Enter spouse's SSN above | 5 Quai | lifying widow(e | r) with dependent | child (see pa | ge 16) |
| box. | | and full name here. | | | | | |
| | 6a | X Yourself. If someone can claim you as a depende | ent, do not check | box 6a | | | Boxes checked1 |
| Exemptions | b | Spouse | | | | | No. of children |
| | C | Dependents: | (2) Depend | dent's | (3) Depende | | on 6c who; child ● lived with you |
| | | | social security | i | relationship t | | hild or. (see • did not live with |
| | | (1) First name Last name | Social Security | , ildilibei | relationship t | | you due to divorce or separation |
| If more than four | | | | | | | (see page 18) |
| dependents, see page 17 and | | | | | | | Dependents on 6c |
| check here ▶ | | | | | | | not entered above |
| | | | | | | | Add numbers on |
| · · · · · · · · · · · · · · · · · · · | d | Total number of exemptions claimed | | <u> </u> | | | lines above ▶ |
| | 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | 7 | |
| Income | 8a. | Taxable interest. Attach Schedule B if required | | | | | 842 |
| Attach Form(s) | b | Tax-exempt interest. Do not include on line 8a | | 8b | 3,2 | a documental and a second | 16 570 |
| W-2 here. Also attach Forms | 9a | Ordinary dividends. Attach Schedule B if required \dots | | | | 9a | 16,579 |
| W-2G and | b | Qualified dividends (see page 22) | | [9b | 16,2 | 30330306 | |
| 1099-R if tax | 10 | Taxable refunds, credits, or offsets of state and local i | | • | | | |
| was withheld. | 11 | Alimony received | 11 | | | | |
| If you did not | 12 13 | Business income or (loss). Attach Schedule C or C-Ez | ۷ | | | 13 | -3,000 |
| get a W-2, | 14 | Capital gain or (loss). Attach Schedule D if required. If not required, check Other gains or (losses). Attach Form 4797 | | | | 14 | -3,000 |
| see page 22. | 15a | IRA distributions 15a | Тъ | | nount (see page 2 | ∵ . ⊢ | |
| | 16a | Pensions and annuities 16a | | | nount (see page 2 nount (see page 2 | . í - | 14,302 |
| Enclose, but do | 17 | Rental real estate, royalties, partnerships, S corporation | | | ` | 17 | 27,836 |
| not attach, any | 18 | Farm income or (loss). Attach Schedule F | 5110, tradic, 010. 71 | audori Corica | | 18 | 217030 |
| payment. Also, | 19 | Unemployment compensation in excess of \$2,400 per recipient (see page | 27) | | | 19 | |
| please use Form 1040-V. | 20a | | 25 , 843 в | Taxable ar | nount (see page 2 | | 21,967 |
| | 21 | Other income. List type and amount (see page 29) | | | | | |
| | 22 | Add the amounts in the far right column for lines 7 thro | | | | ▶ 22 | 78,526 |
| | 23 | Educator expenses (see page 29) | | 23 | * | | |
| Adjusted | 24 | Certain business expenses of reservists, performing a | | | • | | |
| Gross | | fee-basis government officials. Attach Form 2106 or 2 | 2106-EZ | 24 | | | |
| Income | 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 | | | |
| | 30 | Penalty on early withdrawal of savings | | 30 | | | |
| | 31a | Alimony paid b Recipient's SSN ▶ | | 31a | | | |
| | 32 | IRA deduction (see page 31) | | 32 | | | |
| | 33 | | | 33 | | | |
| | 34 | Tuition and fees deduction. Attach Form 8917 | | 34 | | | |
| | 35 | Domestic production activities deduction. Attach Form | 8903 | 35 | | | |
| | 36 | | | | | 36 | 70.500 |
| For Disalaster 5 | 37 | Subtract line 36 from line 22. This is your adjusted gr | | | <u> </u> | ▶ 37 | P5422 526 |
| DAA | rivacy | Act, and Paperwork Reduction Act Notice, see page | ge 97. | | | | Form TU4U (2009) |

| Tax and 38 | Form 1040 (2009) | NEL | VA E BRUNSTING | | | 4 8 | 81-30-4685 Page 2 |
|--|------------------|-----------|---|--|------------------------|---------------|---|
| Credits 39a Credit | Tax and | 38 | Amount from line 37 (adjusted gross income) | | | 38_ | 78,526 |
| Spanser Span | | 39a | Check X You were born before January 2, 1945, | Blind. Total | boxes | | |
| Debuglichoon Age Debugli | | | if: Spouse was born before January 2, 1945, | Blind check | ed ▶ 39a | 1 | |
| Project with programs Provide an increase your standard education by certain real great times, your standard education by certain real great times, you have been consistent or the provide housing to a Midwestern distinct times of a size state of the provide housing to a Midwestern distinct time of the provide housing to a Midwestern distinct of the provide housing the provide housing the provide housing the provide housing the provide housing the provide housing the provide housing the provide housing the provide housing the provide housing the pro | Standard | b | If your spouse itemizes on a separate return or you were a dual-status alien, see | page 35 and check here | ▶ 39b 🗍 | П | |
| Propose units Propose unit | | 40a | Itemized deductions (from Schedule A) or your standard | d deduction (see left mar | gin) | 40a | 7,600 |
| Subtract live due from the Sales or of an of cleaster loss, data in Schedule Land check here (see page 35) | Tor— | | | • | | | |
| Southers Fig. Section Sectio | | | , | • | _ | 1 | inc Copy |
| 2 | | 41 | | | · — | • | 70 926 |
| control of a co | 39a, 39b, or | | | | | | 10,320 |
| Standard a | | 42 | • | | | 42 | 3 650 |
| See tags 25 | claimed as a | 42 | | | | | |
| Add limes 4 and 45 | 1 1 | | Taxable income. Subtact line 42 from time 41. If fine 42 is more than line 41, e | nter -U- | | 43 | |
| State Stat | i ' - I | | Tax (see page 37). Check if any tax is from: a Form(s) 6014 b Fo | JMN 49/2 -₄ | | 44 | 11,307 |
| Married Bridge 11, 30 / 30 11, 30 / 30 11, 30 / 30 30 30 30 30 30 30 | i I | | | | | | 11 207 |
| Married Sing As Cerefit for child and dependent care expenses. Attach From 2441 48 | Married filing | | Add lines 44 and 45 | | | Pine recorded | 11,387 |
| Martind filing printy or growth or control of the printy or growth or grow | | | | | | 9 | |
| | Married filing | | | ·· - · · · · · · · · · · · · · · · · · | | - | |
| Situation Section S | jointly or | 49 | | | | | |
| S11,400 | | 50 | | | | _ | |
| Saladi S | | 51 | | 51 | | | |
| St. Subtract ine S4 from line 46. If line 34 is more than line 46, erier -0. \$6 \$11,368 | | 52 | | i95 52 | | _ | |
| 54 | | 53 | Other credits from Form: a 3800 b 8801 c | 53 | <u> </u> | | |
| Self-employment tax Attach Schedule SE 57 | 40,000 | 54 | Add lines 47 through 53. These are your total credits | | | 54 | 19 |
| Taxes | | 55 | Subtract line 54 from line 46. If line 54 is more than line 46 | , enter -0- | <u>,</u> | 55 | 11,368 |
| Taxes | Other | 56 | Self-employment tax. Attach Schedule SE | | | 56 | |
| S8 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59 | | 57 | Unreported social security and Medicare tax from Form: | a 4137 b | 8919 | 57 | |
| Federal Income tax withheld from Forms W-2 and 1099 | Taxes | 58 | Additional tax on IRAs, other qualified retirement plans, etc. | c. Attach Form 5329 if req | uired | 58 | |
| Add lines 55 through 59. This is your total tax | | 59 | Additional taxes: a AEIC payments b Household employment | taxes. Attach Schedule H | | 59 | |
| Payments 62 2009 estimated tax payments and amount applied from 2008 return 62 11,920 | | 60 | Add lines 55 through 59. This is your total tax | | > | 60 | 11,368 |
| Payments 62 2009 estimated tax payments and amount applied from 2008 return 62 11,920 63 Making work pay and government retriese credits. Attach Schedule M 63 63 63 63 64 64 64 64 | | 61 | Federal income tax withheld from Forms W-2 and 1099 | 61 | 2. | 5 | |
| Making work pay and government retiriee credits. Attach Schedule M 63 | Payments | 62 | | | 11,920 | 5] | |
| Substitution Company | | 63 | Making work pay and government retiree credits. Attach Schedule I | M 63 | | | |
| Qualifying child, attach Schedule EIC. | If you have a | 64a | Earned income credit (EIC) | 64a | | | |
| Schedule BC. Sc | qualifying | ь | | | | | |
| 66 Refundable education credit from Form 8863, line 16 | | 65 | | emanosco | | | |
| First-time homebuyer credit. Attach Form 5405 67 | | | | | | | |
| 68 | | | | | | | |
| 69 Excess social security and tier 1 RRTA tax withheld (see page 72) 70 Credits from Form: a 2439 b 1436 c 8881 d 8885 70 70 71 11,945 Refund 71 Add lines 61, 62, 63, 64a, & 65 through 70. These are your total payments ↑ 71 11,945 Refund 72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid 72 577 The function of line 72 you want refunded to you. If Form 8888 is attached, check here ↑ 73a | | | ******** | | | \exists | |
| To Credits from Form: a 2439 b 4136 c 8801 d 8885 70 | | | | | | \neg | |
| Refund 72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid 73 Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 74 Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 75 Routing number 76 Amount of line 72 you want applied to your 2010 estimated tax ▶ 74 577 Amount of line 72 you want applied to your 2010 estimated tax ▶ 74 577 Amount of line 72 you want applied to your 2010 estimated tax ▶ 74 577 Amount of line 72 you want applied to your 2010 estimated tax ▶ 74 577 Amount of line 72 you want applied to your 2010 estimated tax ▶ 74 577 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 ▶ 75 Designee Third Party Designee's Personal identification number (PlN) ▶ 84948 Phone no. ▶ 712 −722 −3375 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. Preparer's See page 15. Keep a copy for your records. Preparer's Spouse's signature RICHARD K RIKKERS CPA Date Preparer's Spouse's signature. If a joint return, both must sign. Date RETIRED Spouse's occupation RETIRED Spouse's signature. If a joint return, both must sign. Date RETIRED Spouse's occupation RETIRED Spouse's occupation RETIRED Preparer's Spouse's signature. If a joint return, both must sign. Preparer's Spouse's signature. If a joint return, both must sign. RICHARD K RIKKERS CPA Date RETIRED Spouse's occupation RETIRED Spouse's signature. If a joint return, both must sign. Preparer's Spouse's signature. If a joint return, both must sign. Preparer's Spouse's signature. If a joint return, both must sign. Preparer's Spouse's signature. If a joint return, both must sign. Preparer's Spouse's signature. If a joint return, | | | <u> </u> | ~ | | | |
| Preparer's Pr | | | | | | 71 | 11 9/15 |
| Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888. b Routing number | Pefund | | | This is the amount you o | vernaid | | |
| See page 73 and fill in 73b, 73c, and 73d, or Form 8888. 74 Amount of line 72 you want applied to your 2010 estimated tax 74 Amount of line 72 you want applied to your 2010 estimated tax 75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 75 Estimated tax penalty (see page 74) 76 Designee Third Party Designee Personal identification number (PIN) Designee's Phone no. TICHARD K RIKKERS CPA 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. Preparer's Signature. If a joint return, both must sign. Preparer's signature RICHARD K RIKKERS CPA Preparer's signature RICHARD K RIKKERS CPA Preparer's signature RICHARD K RIKKERS CPA Preparer's signature RICHARD K RIKKERS CPA Date Your occupation RETIRED Spouse's occupation Preparer's signature RICHARD K RIKKERS CPA Date O3/23/10 Check if self-employed Preparer's signature. If a joint return, both must sign. Preparer's signature or yours if self-employed, address, and ZIP code SIOUX CENTER IA 51250-1824 TA Savings Amount of line 72 you want applied to your 2010 estimated tax 74 Amount of line 72 you want applied to your 2010 estimated tax 75 To To To To To To To To To T | | | · | • | ► ∏ | | 317 |
| and fill in 73b, 73c, and 73d, or Form 8888. 74 Amount of line 72 you want applied to your 2010 estimated tax ▶ 74 | • | | | | r □ | 750 | |
| or Form 8888. 74 Amount of line 72 you want applied to your 2010 estimated tax ▶ 74 577 Amount You Owe 76 Estimated tax penalty (see page 74) 75 Third Party Designee Designee Part ▶ RICHARD K RIKKERS CPA Phone no. ▶ 712-722-3375 Sign Here Joint return; See page 15. Keep a copy for Your signature Preparer's Signature. If a joint return, both must sign. Preparer's Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA Date Signature RICHARD K RIKKERS CPA D3/23/10 Self-employed Phone no. ↑ 712-722-3375 EIN 42-1277139 RROESE & KROESE P.C. EIN 42-1277139 Phone no. ↑ 712-722-3375 RROESE & KROESE P.C. IA 51250-1824 Phone no. ↑ 712-722-3375 RROESE & KROESE P.C. IA 51250-1824 Phone no. ↑ 712-722-3375 RROESE & ROESE P.C. IA 51250-1824 Phone no. ↑ 712-722-3375 RROESE & ROESE P.C. IA 51250-1824 Phone no. ↑ 712-722-3375 RROESE & ROESE P.C. IA 51250-1824 Phone no. ↑ 712-722-3375 RROESE & ROESE P.C. IA 51250-1824 | | | | | Willigs | | |
| Amount You owe. Subtract line 71 from line 60. For details on how to pay, see page 74 Third Party Designee Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 75)? Sign Here Joint return? Here Joint return Joint return? Spouse's signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Signature Preparer's Spouse's Signature Preparer's Signature Preparer's Spouse's Signature Preparer's Signature Preparer's Spouse's Signature Preparer's Signature Preparer's Spouse's Signature Preparer's Spouse's Signature Preparer's Spouse's Signature Preparer's Signature Preparer's Signature Preparer's Spouse's Signature Preparer's Sign | | | | ted fax > 74 | 57 | 7 | |
| You Owe 76 Estimated tax penalty (see page 74) 76 Residual content of the person to discuss this return with the IRS (see page 75)? X Yes. Complete the following. No 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 Sign Here 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. Date Your occupation Date Information of which preparer has any knowledge. Date Information of which preparer has any knowledge. Preparer's Son or PTIN Preparer's signature. If a joint return, both must sign. Date Information of which preparer has any knowledge. Preparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Proparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Preparer's Son or PTIN Proparer's | | | | | | 24644466455 | |
| Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 75)? Designee's No Personal identification number (PIN) Designee's No RICHARD K RIKKERS CPA Phone no. Phone no. Phone no. To 12-722-3375 No RICHARD K RIKKERS CPA Phone no. To 12-722-3375 No RICHARD K RIKKERS CPA Phone no. Phone no. Phone no. To 12-722-3375 Date Your signature Preparer's See page 15. Keep a copy for your records. Preparer's Signature RICHARD K RIKKERS CPA Preparer's Signature. If a joint return, both must sign. Date RICHARD K RIKKERS CPA Date No RETIRED Date Spouse's occupation Preparer's Signature. If a joint return, both must sign. Date Preparer's Signature RICHARD K RIKKERS CPA Preparer's Signature RICHARD K RIKKERS CPA Date O3/23/10 Check if self-employed Preparer's self-employed, address, and ZIP code SIOUX CENTER IA 51250-1824 712-722-3375 | | | • | 1 1 1 | * 14 | 7.5 | |
| Designee Designee's name ► RICHARD K RIKKERS CPA Phone no. ► 712-722-3375 Winder 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. Date Your occupation RETIRED Spouse's signature. If a joint return, both must sign. Preparer's signature RICHARD K RIKKERS CPA Preparer's signature RICHARD K RIKKERS CPA Preparer's Signature RICHARD K RIKKERS CPA Preparer's Firm's name (or yours if self-employed), address, and ZIP code RETIRED Date Check if self-employed Phone no. FIRM's name (or yours if self-employed), address, and ZIP code SIOUX CENTER Personal identification number (PIN) ► 84948 Phone no. ► 712-722-3375 Date Spouse's occupation Preparer's SSN or PTIN PO0144154 Preparer's SIOUX CENTER Prepar | TOU OWE | | | ********* | Y Vos Comple | to_the_f | SULV. DEPT SEPTEMBER CASE AND SEPTEMBER SEPTEMBER SERVICES. |
| Sign Here Joint return? See page 15. Keep a copy for your records. Preparer's Signature Preparer's Signatur | Third Party | | , | | | | |
| Here Here Joint return? See page 15. Keep a copy for your records. Preparer's Signature | Designee | _ | | Personal identific | ` ′ | | |
| 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 RETIRED Spouse's signature. If a joint return, both must sign. Preparer's signature Preparer's signature RETIRED Spouse's occupation Preparer's signature RICHARD K RIKKERS CPA Date O3/23/10 Check if self-employed self-employed self-employed self-employed self-employed, address, and ZIP code Firm's name (or yours if self-employed), address, and ZIP code SIOUX CENTER Date O3/23/10 Check if self-employed self-employed self-employed Phone no. TA 51250-1824 Phone no. 712-722 | Sian | | | ompanying schedules and state | ements, and to the be | | |
| Joint return? See page 15. Keep a copy for your records. Preparer's signature RICHARD K RIKKERS CPA Date O3/23/10 Self-employed sold ress, and ZIP code SIOUX CENTER RETIRED RETIRED Pate Spouse's occupation Date O3/23/10 Self-employed Self-employed Self-employed Preparer's SSN or PTIN P0 0144154 Preparer's SSN or PTIN P0 0144154 Preparer's SSN or PTIN P0 0144154 Preparer's SIOUX CENTER IA 51250-1824 Preparer's SSN or PTIN P0 0144154 Preparer's SSN or PTIN P0 0144154 Preparer's SIOUX CENTER IA 51250-1824 Phone no. 712-722 | Hara | they are | rue, correct, and complete. Declaration of preparer (other than taxpa | yer) is based on all informatio | n of which preparer ha | as any kn | lowledge. |
| Spouse's signature. If a joint return, both must sign. Preparer's signature RICHARD K RIKKERS CPA Preparer's Signature RICHARD K RIKKERS CPA Preparer's Signature RICHARD K RIKKERS CPA Preparer's SSN or PTIN P00144154 Preparer's SIOUX CENTER Date 03/23/10 Self-employed Preparer's SSN or PTIN P00144154 Preparer's SIOUX CENTER Date 03/23/10 Preparer's SSN or PTIN P00144154 Preparer's SSN or PTIN P00144154 Preparer's SSN or PTIN P00144154 Preparer's SIOUX CENTER Date 03/23/10 Preparer's SSN or PTIN P00144154 Preparer's SIOUX CENTER Date 03/23/10 Preparer's SSN or PTIN P00144154 Preparer's SIOUX CENTER Date 03/23/10 Preparer's SSN or PTIN P00144154 Preparer's SIOUX CENTER Date 03/23/10 Preparer's SSN or PTIN P00144154 Preparer's SIOUX CENTER Preparer's SSN or PTIN P10/14/154 Preparer's SIOUX CENTER Date 03/23/10 Preparer's SSN or PTIN P10/14/154 P10/14/154 P10/14/1 | | Toul sign | 1 1 | | | | Dayume phone number |
| Preparer's signature RICHARD K RIKKERS CPA Date 03/23/10 Check if self-employed Preparer's SSN or PTIN P00144154 Preparer's Use Only Self-employed, address, and ZIP code SIOUX CENTER IA 51250-1824 Preparer's SSN or PTIN P00144154 Preparer's SSN or PTIN P00144154 Preparer's SSN or PTIN P00144154 Preparer's SSN or PTIN P00144154 Preparer's SSN or PTIN P1014154 | | | | | | |
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| Paid signature RICHARD K RIKKERS CPA 03/23/10 Check if self-employed self-employed P00144154 Preparer's Use Only address, and ZIP code Firm's name (or yours if self-employed), address, and ZIP code KROESE & KROESE P.C. EIN 42-1277139 1 A 51250-1824 Phone no. 712-722 23753 | records. | | | | | | |
| Preparer's Use Only Self-employed), address, and ZIP code SIOUX CENTER | Daid | • | • | | | ا ر | l ' |
| Use Only yours if self-employed), address, and ZIP code SIOUX CENTER IA 51250-1824 Phone no. 712-722 | | | NDORCE C NDORCE D C | 1 03/23/10 | seп-етпрюуед <u>[</u> | | |
| address, and ZIP code SIOUX CENTER IA 51250-1824 712-722-3375 | • | | | | | | |
| 5100K CLIVIER 1A 51250 1024 /12 /22 5423 | USE Uniy | | | | EO 1004 | | |
| | | | 5100% CENTER | TA 512 | JU-1024 | 112 | - / ² P 5 4 2 3 |

000065

SCHEDULE B

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

Attach to Form 1040A or 1040.

► See instructions on back.

OMB No. 1545-0074

| Name(s) shown o | | BRUNSTING | | al security number |
|-----------------------------------|------|---|---|--|
| TALLIAN | | | 401-3 | The state of the s |
| Dord I | 1 | List name of payer. If any interest is from a seller-financed mortgage and the | i i | <u> </u> |
| Part I | | buyer used the property as a personal residence, see instructions on back and list | | a processors and a company of states. |
| Interest | | this interest first. Also, show that buyer's social security number and address | | |
| (See instruction | าร | EDWARD JONES | | 842 |
| on back and th | е | | | |
| instructions for | | | | |
| Form 1040A, o | Γ | | | |
| Form 1040, | | | | |
| line 8a.) | | | 1 | |
| Note. If you | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| received a Form 1099-INT, Form | | | | |
| 1099-NT, FOII | 11 | | | · · · · · · · · · |
| substitute | | | | |
| statement from | | | | |
| a brokerage fir | m, | | | |
| list the firm's name as the | | | | |
| paver and ente | r | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| the total interes | | | L | |
| shown on that | 2 | Add the amounts on line 1 | 2 | 842 |
| form. | 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 |
| - | Noto | If line 4 is over \$1,500, you must complete Part III. | | Amount |
| | 5 | List name of payer | | Amount |
| Part II | 3 | CHEVRON CORPORATION | | 4,817 |
| | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| Ordinary | _ | DEERE & CO | | 10 |
| Dividends | > | EDWARD JONES | | 5,065 |
| (See instruction | ne | METLIFE | | 70 |
| on back and th | | EXXON MOBILE | | 6,356 |
| instructions for | | EDWARD JONES | | 261 |
| Form 1040A, o | r | | | |
| Form 1040, | | | | |
| line 9a.) | | ,,, | 5 | |
| | | | • | |
| Note. If you | | | | |
| received a For | m | , | | |
| 1099-DIV or substitute | | | | |
| statement from | | | | |
| a brokerage fir | | , | | |
| list the firm's | | , | | |
| name as the | _ | | | |
| payer and ente the ordinary | ſ | | | |
| dividends show | 'n | | | |
| on that form. | 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form | ···· | |
| | | 1040, line 9a | ▶ 6 | 16,579 |
| | Note | . If line 6 is over \$1,500, you must complete Part III. | | |
| | | must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a | | |
| B (III | | in account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | | Yes No |
| Foreign | | At any time during 2009, did you have an interest in or a signature or other authority over a | | 1,00 |
| Accounts | | | | |
| and Trus | | financial account in a foreign country, such as a bank account, securities account, or other | | |
| anu mus | IJ | financial account? See instructions on back for exceptions and filing requirements for Form TD F | | |
| | | 90-22.1 | | X |
| (See | b | If "Yes," enter the name of the foreign country ▶ | | |
| instructions on | 8 | During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a | | |
| back) | | foreign trust? If "Yes," you may have to file Form 3520. See instructions on back | | l X |

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

Name(s) shown on return
NELVA E BRUNSTING

Your social security number 481-30 45000V

| P | art I Short-Term Capital | Gains and Los | ses – Ass | ets He | eld One Year or Les | ss | |
|---------------------|---|--|--|------------------------|--|--|---|
| | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date se (Mo., day, | | (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 | | | | | uic incordance, | are monderone) | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | İ | i | | | | |
| 2 | Enter your short-term totals, if any, from | om Schedule D-1, | L | | | | |
| | line 2 | | | 2 | | | |
| 3 | Total short-term sales price amour | | | 3 | | | |
| | column (d) | | | | | | |
| 4 | Short-term gain from Form 6252 and | short-term gain or | (loss) from Fo | orms 468 | 84, 6781, and 8824 | 4 | |
| 5 | Net short-term gain or (loss) from part | | • | • | | | |
| 6 | Schedule(s) K-1 Short-term capital loss carryover. Enter | er the amount if an | | 0. of you | er Capital Loss | 5 | |
| 0 | Carryover Worksheet on page D-7 of | | • • | | • | 6 | 1,389 |
| | | • • | | | | | |
| 7 | Net short-term capital gain or (loss | s). Combine lines 1 | through 6 in | column (| (f) | 7 | -1,389 |
| Pa | art II Long-Term Capital (| Gains and Los | ses – Ass | ets He | eld More Than One | Year | |
| | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date se (Mo., day, | | (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 BUI | LDERS V | | , | | | |
| | CAPITAL INCOME BUI | VARIOUS ILDERS | 10/26 | /09 | 7,533 | 10,846 | -3,313 |
| | CAPITAL INCOME DO. | VARIOUS | 10/26 | /09 | 7,370 | 10,972 | -3,602 |
| | INCOME FUND OF AME | RICA FUND | | | | | |
| | INCOME FUND OF AME | VARIOUS | 10/26 | /nal | | | |
| | FULCOME, PURCUIT CAP. CIVIT | | | / 0) | 38,532 | 46,659 | -8,127 |
| | INCOME FORD OF AM | RICA | | | | | |
| 9 | ······································ | VARIOUS | 05/27 | | 38,532 10,000 | 46,659 14,028 | |
| 9 | Enter your long-term totals, if any, fro | VARIOUS om Schedule D-1, | 05/27 | | | | |
| | Enter your long-term totals, if any, fro line 9 Total long-term sales price amoun | VARIOUS om Schedule D-1, | 05/27 | 9 | 10,000 | | |
| 10 | Enter your long-term totals, if any, fro line 9 Total long-term sales price amoun column (d) | VARIOUS om Schedule D-1, tts. Add lines 8 and | 05/27 9 in | 9 | 10,000 63,435 | | |
| 10 | Enter your long-term totals, if any, fro line 9 Total long-term sales price amoun | various om Schedule D-1, tts. Add lines 8 and om gain from Forms | 05/27 9 in 2439 and 62 | 9 10 252; and | 10,000 63,435 long-term gain or | 14,028 | |
| 10 11 | Enter your long-term totals, if any, fro fine 9 Total long-term sales price amoun column (d) Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 80 Net long-term gain or (loss) from part | various om Schedule D-1, tts. Add lines 8 and om gain from Forms 824 tnerships, S corpora | 05/27 9 in 2439 and 62 | 9 10 252; and | 10,000 63,435 long-term gain or | 14,028 | |
| 10 11 | Enter your long-term totals, if any, fro line 9 Total long-term sales price amoun column (d) Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 88 | various om Schedule D-1, tts. Add lines 8 and om gain from Forms 824 tnerships, S corpora | 05/27 9 in 2439 and 62 | 9 10 252; and | 10,000 63,435 long-term gain or | 14,028 | |
| 10 11 12 | Enter your long-term totals, if any, fro line 9 Total long-term sales price amoun column (d) Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 86 Net long-term gain or (loss) from part Schedule(s) K-1 | various m Schedule D-1, tts. Add lines 8 and m gain from Forms 824 tnerships, S corpora | 05/27 9 in 2439 and 62 ations, estate | 9 10 252; and tr | 10,000 63,435 long-term gain or | 14,028 | |
| 9 10 11 12 | Enter your long-term totals, if any, fro fine 9 Total long-term sales price amoun column (d) Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 80 Net long-term gain or (loss) from part | VARIOUS om Schedule D-1, otts. Add lines 8 and otts gain from Forms 824 tnerships, S corpora | 05/27 9 in 2439 and 62 ations, estate | 9 10 252; and tr | 10,000 63,435 long-term gain or | 14,028 | |
| 10 11 12 | Enter your long-term totals, if any, fro line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 8: Net long-term gain or (loss) from part Schedule(s) K-1 Capital gain distributions. See page E Long-term capital loss carryover. Ente Carryover Worksheet on page D-7 (e) | VARIOUS om Schedule D-1, ots. Add lines 8 and om gain from Forms 824 therships, S corpora 0-2 of the instruction of the instructions | 9 in 2439 and 62 ations, estate | 9 10 252; and tr | 10,000 63,435 long-term gain or rusts from | 14,028 11 12 13 | |
| 10 11 12 | Enter your long-term totals, if any, fro line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 8: Net long-term gain or (loss) from part Schedule(s) K-1 Capital gain distributions. See page E Long-term capital loss carryover. Enter | VARIOUS om Schedule D-1, ots. Add lines 8 and om gain from Forms 824 therships, S corpora 0-2 of the instruction or the amount, if any of the instructions). Combine lines 8 to | 9 in 2439 and 62 ations, estate | 9 10 252; and tr | 10,000 63,435 long-term gain or rusts from r Capital Loss (f). Then go to Part | 14,028 11 12 13 | -4,028 |

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

Schedule D (Form 1040) 2009

Part III Summary

| 16 | Combine lines 7 and 15 and enter the result | 16 | File Copy ¹⁸⁴ |
|----|---|----|--------------------------|
| | If line 16 is: | | |
| | A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. | | |
| | A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. | | |
| | • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, | | |
| | line 14. Then go to line 22. | | |
| 17 | Are lines 15 and 16 both gains? | | |
| | Yes. Go to line 18. | | |
| | No. Skip lines 18 through 21, and go to line 22. | | |
| 18 | Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the | | |
| | instructions | 18 | |
| 19 | Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on | | |
| | page D-9 of the instructions | 19 | |
| 20 | Are lines 18 and 19 both zero or blank? | | |
| 20 | | | |
| | 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 | 21 | 3,000 |
| | • (\$3,000), or if married filing separately, (\$1,500) | | |
| | – | | |
| | Note. When figuring which amount is smaller, treat both amounts as positive numbers. | | |
| | | | |
| 22 | Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? | | |
| | 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 39 of the Instructions | | |
| | for Form 1040 (or in the Instructions for Form 1040NR). | | |
| | No. Complete the rest of Form 1040 or Form 1040NR. | | |
| | - | | |

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

2009

Attachment Sequence No. 1

OMB No. 1545-0074

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

For Paperwork Reduction Act Notice, see page E-8 of the instructions.

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

▶ See Instructions for Schedule E (Form 1040).

Your social security number

File_Copy NELVA E BRUNSTING 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 List the type and address of each rental real estate property: 2 For each rental real estate property No FARMLAND listed on line 1, did you or your family IOWA use it during the tax year for personal Α Χ purposes for more than the greater of: FARMLAND 14 days or AWOI В 10% of the total days rented at Χ fair rental value? R (See page E-3) С income: **Properties** Totals С (Add columns A, B, and C.) 15,276 14,100 29**,**376 3 3 4 Royalties received. 4 4 Expenses: 5 Advertising 6 Auto and travel (see page E-4) ... 6 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 **13** Other interest 14 14 Repairs **15** Supplies 15 2,525 16 16 Taxes 17 Utilities 17 18 Other (list) ▶ 18 2,525 2,525 19 19 20 Depreciation expense or depletion (see page E-5) 20 20 21 Total expenses. Add lines 19 and 20 21 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 22 12,751 14,100 if you must file Form 6198 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 23 complete line 43 on page 2 . . 26,851 24 24 Income. Add positive amounts shown on line 22. Do not include any losses 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 25 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. ,851

| Sche | edule E (Fo | rm 1040) 2009 | | | | Attachm | ent Sequence | No. 13 | Page 2 | |
|---------------|------------------------------|--|---------------------------------------|--|----------------|--|------------------------------|---------------------------------------|--|--|
| Name | e(s) shown o | n return. Do not enter name and so | ocial security number if shown | on other side. | | | Your social | security number | | |
| N | F.T.VA | E BRUNSTING | | | | | 481-30 | -4685 | | |
| | | RS compares amounts reporte | d on your tax return with | amounts shown o | n Schedule(| s) K-1. | | | | |
| | art II | Income or Loss From any amount is not at risk, yo | Partnerships and | S Corporation | ns Note. | If you report a loss fr | om an at-risk a page E-1. | | ру | |
| | unallowed I | oorting any loss not allowed in oss from a passive activity (if the expenses? If you answered "" | that loss was not reported | on Form 8582), d | or unreimbur | | Y | es X No | | |
| 28 | | | (a) Name | | (b) E | inter P for (c) Check if foreign | (d) Emploi identificati | on any a | Check if amount is | |
| _ | | | | | tor S | corporation partnership | numbe | r noi | atrisk | |
| A B | | | | · · · · · · · · · · · · · · · · · · · | | | | | | |
| c | | · | · · · · · · · · · · · · · · · · · · · | | | | | | \Box | |
| D | | | | | | | | | | |
| | | Passive Income and | Loss | | | Nonpassive Inco | ne and Loss | | | |
| | ٠, | Passive loss allowed | (g) Passive income | 1 , , | passive loss | (i) Section 17 | • | (j) Nonpassi | | |
| | (attach | Form 8582 if required) | from Schedule K-1 | from Sc | hedule K-1 | deduction from | Form 4562 | from Sche | dule K-1 | |
| <u>A</u> | | | | | | | | <u></u> | | |
| В | | ··· | | ····· | | | | | | |
| <u>c</u> | | | | | | | | | | |
| <u>D</u> | | | | | | | | | | |
| 29a | Totals | M. Constant in the second | | | | | | | | |
| b | Totals | (-) (5) (5) | | | | | 20 | | | |
| 30 | | mns (g) and (j) of line 29a | , | | | | 30 | , | | |
| 31 32 | | mns (f), (h), and (i) of line 29b rtnership and S corporation | | ne lines 30 and 31 | | | | <u> </u> | <u></u> | |
| 32 | | ere and include in the total on li | | ne ines so and s | i. Eriter tile | | 32 |] | | |
| P | art III | Income or Loss From | | <u></u> S | | | | <u> </u> | | |
| 20000000 | | | | | | | T | (b) Employe | | |
| 33 | | · | (a) Name | | | · | | identification nur | | |
| <u>А</u> В | | | | | | | | | · | |
| | | Passive Incom | e and Loss | | | Nonpassive | Income and | Loss | | |
| | | ve deduction or loss allowed 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 | | | | | | | | | |
| ь | Totals | | 100 | | | ************************************** | \$6+16-S | | 100 | |
| 35 | Add colu | mns (d) and (f) of line 34a | | | | | 35 | | | |
| 36 | | mns (c) and (e) of line 34b | | | | | 36 | (|) | |
| 37 | Total est | tate and trust income or (los | | | | | | | | |
| | A CONTRACTOR OF THE PARTY OF | the total on line 41 below | | <u> </u> | <u></u> | | 37 | | | |
| P | art JV | Income or Loss From | Real Estate Morto | | | uits (REMICs)— | Residual F | lolder | | |
| 38 | | (a) Name | (b) Employer identification number | (c) Excess inclu Schedules Q (see page | , line 2c | (d) Taxable income (r from Schedules Q, | · I | (e) Income fro Schedules Q, I | | |
| | | | | | | | | | | |
| 39 | Combine | columns (d) and (e) only. Ente | er the result here and inclu | ude in the total on | line 41 belo | w | 39 | l | | |
| P | art V | Summary | | | | | | | | |
| 40 | Net farm | rental income or (loss) from F | orm 4835. Also, complete | line 42 below | | | 40 | | 985 | |
| 41 | Total inco | o me or (loss). Combine lines 26, 3 | 32, 37, 39, & 40. Enter the res | sult here & on Form | 1040, line 17, | or Form 1040NR, line 1 | 8 🕨 41 | | 27,836 | |
| 42 | | liation of farming and fishing | | | | | | | | |
| | • | and fishing income reported on | | | | 42 344 | | | | |
| | • | m 1065), box 14, code B; Sche and Schedule K-1 (Form 1041) | | | 42 | | 985 | | | |
| 43 | | liation for real estate profes | | | 42 | - 1 | 700 | | | |
| | | nal (see page E-2), enter the | | | | | | | | |
| | | e on Form 1040 or Form 1040 | | | 4.0 | | | | | |
| | in which | you materially participated und | iei ine passive activity los | s rules | 43 | <u> </u> | e a L | edule P (P5m) | 280, 2000 | |
| DAA | | | | | | | 301 | | | |

DAA

Form

Department of the Treasury

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment Sequence No.

Internal Revenue Service Name(s) shown on Form 1040 or Form 1040NR

Your social security number 481-30-46850 ODV

| 1 | NELVA E BRUNSTING | 481-3 | |
|----------|--|------------|----------------|
| | Part 1 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- | | |
| | Taxes from Schedule A (Form 1040), lines 5, 6, and 8 | 3 | |
| | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions | 4 | |
| | Miscellaneous deductions from Schedule A (Form 1040), line 27 | | <u> </u> |
| | 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 | - |
| | Tax refund from Form 1040, line 10 or line 21 | | / |
| | Investment interest expense (difference between regular tax and AMT) | | · |
| | Depletion (difference between regular tax and AMT) | | |
| 11 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | 1 | |
| | Alternative tax net operating loss deduction | | |
| 12 | Interest from specified private activity bonds exempt from the regular tax | 1 | 0000 |
| | Qualified small business stock (7% of gain excluded under section 1202) | | |
| | Exercise of incentive stock options (excess of AMT income over regular tax income) | | |
| | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | | |
| | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | | |
| | | | |
| | Disposition of property (difference between AMT and regular tax gain or loss) | | |
| | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | | |
| | Passive activities (difference between AMT and regular tax income or loss) | | |
| | Loss limitations (difference between AMT and regular tax income or loss) | | <u> </u> |
| | Circulation costs (difference between regular tax and AMT) | | |
| | Long-term contracts (difference between AMT and regular tax income) | - 1 | |
| | Mining costs (difference between regular tax and AMT) | | |
| | Research and experimental costs (difference between regular tax and AMT) | | |
| | Income from certain installment sales before January 1, 1987 | | |
| | Intangible drilling costs preference | | |
| | Other adjustments, including income-based related adjustments | 2 | 8 |
| 29 | Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is | 1 | 70 724 |
| 19852 | more than \$216,900, see page 8 of the instructions.) | 2 | 78,734 |
| 4,5-14,0 | Part II Alternative Minimum Tax (AMT) | 2822 | |
| 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 | | 4.6. 7.00 |
| | Married filing separately 75,000 35,475 | 3 | <u>46,700</u> |
| | If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. | | |
| 31 | Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II. | 3 | 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. | 3 | |
| 33 | Alternative minimum tax foreign tax credit (see page 9 of the instructions) | 3 | 1 1 1 |
| | Tentative minimum tax. Subtract line 33 from line 32 | | C F00 |
| | Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, | | id. |
| | line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured | | |
| | | | 11 000 |
| 36 | without using Schedule J (see page 11 of the instructions) AMT. Subtract line 35 from line 34. If zero or less, enter -0 Enter here and on Form 1040, line 45 | 3 | |
| | r Paperwork Reduction Act Notice, see page 12 of the instructions. | <u>1 2</u> | E 6251 (2000) |
| DA | , , , | | P5429 (2009) |

Form 6251 (2009)

Page 2

| | Part III Tax Computation Using Maximum Capital Gains Rates | | | |
|------------|---|------------------|-----|-------------------------|
| 37 | Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount | ount from line 3 | | 22 024 |
| | 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 | | | File Copy |
| | 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 | 16,205 | | |
| 30 | Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, | 10,203 | | |
| 33 | 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 | ا | | |
| 4 0 | 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 | 0 16,205 | | |
| 41 | Enter the annulus of line 27 or line 40 | | 41 | 16,205 |
| | Enter the smaller of line 37 of line 40 | | | 20/200 |
| 42 | Subtract line 41 from line 37 | | 42 | 15,829 |
| | If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% | | | 20,025 |
| | multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the re | ` ' | 43 | 4,116 |
| 44 | Enter: | | | |
| | • \$67,900 if married filing jointly or qualifying widow(er), | | | |
| | \$33,950 if single or married filing separately, or | 4 33,950 | | |
| | • \$45,500 if head of household. | | | |
| 45 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax | | | |
| | Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of | | | |
| | the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D | | | |
| | (Form 1040), whichever applies (as figured for the regular tax). If you did not | | | |
| | complete either worksheet for the regular tax, enter -0- | 51,071 | | |
| | | | | |
| 46 | Subtract line 45 from line 44. If zero or less, enter -0- | 60 | | |
| | | | | |
| 47 | Enter the smaller of line 37 or line 38 | 7 16,205 | | |
| | | | | |
| 48 | Enter the smaller of line 46 or line 47 | 8 | | |
| | | ' | | |
| 49 | Subtract line 48 from line 47 | 9 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. | | | |
| E 4 | | . 1 | | |
| 51 | Subtract line 47 from line 41 | 1 | | |
| 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% | 6 (26) Otherwise | | |
| | multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the re | ault . | 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-E | | J-4 | 0,029 |
| | this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions | | 55 | 6,547 |
| _ | | <u></u> | | Form 6251 (2009) |

Form 4835

Farm Rental Income and Expenses

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

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

2009

Attachment Sequence No. 37

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

(99)

Your social security number

481-30 465 Copy

Employer ID number (EIN), if any

| N | ELVA E BRUNSTING | | | | | | , , , , , , , , , , , , , , , , , , , | |
|----------------|---|--|-------------------------|--|---------------------------------------|------------|---------------------------------------|--|
| <u>A</u> | Did you actively participate in the opera | ation of this farm during 2009 (se | e instruc | ctions)? | | <u></u> | X Yes | No |
| P | art I Gross Farm Rental | Income—Based on Pro | ductio | n. Include amour | nts converted to c | ash or | the equival | ent. |
| 1 2a | Income from production of livestock, Cooperative distributions (Form(s) 1 | 099-PATR) <u>2</u> | a | 985 | 2b Taxable amount | 1 2b | | 985 |
| 3a 4 a | Agricultural program payments (see Commodity Credit Corporation (CCC CCC loans reported under election |) loans (see instructions): | a] | | 3b Taxable amount | 3b 4a | | |
| b 5 a | CCC loans forfeited Crop insurance proceeds and federa Amount received in 2009 | I crop disaster payments (see in | | s): | 4c Taxable amount 5b Taxable amount | | | |
| c 6 7 | If election to defer to 2010 is attached Other income, including federal and significant Gross farm rental income. Add am | d, check here ►state gasoline or fuel tax credit o | or refund | (see instructions) | deferred from 2008 | 5d 6 | | |
| 200022020 | total here and on Schedule E (Form | • | <u> </u> | <u>-</u> | | 7 | | 985 |
| 8 8 | Car and truck expenses (see | ental Property. Do not in | 21 | Pension and profit- | · · · · · · · · · · · · · · · · · · · | | | |
| 9 | Schedule F instructions). Also attach Form 4562 Chemicals | 8 9 | 22 a | Rent or lease: Vehicles, machinery | /, and | 21 | | |
| 10 | Conservation expenses (see instructions) | 10 | _ | equipment (see instructions) | | 22a | | |
| 11 12 | Custom hire (machine work) Depreciation and section 179 expense deduction not | 11 | b 23 24 | Repairs and mainte Seeds and plants | s, etc.) enance | 23 | | |
| 13 | claimed elsewhere Employee benefit programs other than on line 21 (see | 12 | 25 26 27 | Storage and wareh Supplies | ousing | 25 26 | | |
| 14 15 | Schedule F instructions) Feed Fertilizers and lime | 13 14 15 | 28 29 | Veterinary, breeding | g, | 28 | | |
| 16 17 18 | Freight and trucking Gasoline, fuel, and oil Insurance (other than health) | 16 17 18 | 30 a | Other expenses (specify): | | 30a | | |
| 19 a b | Interest: Mortgage (paid to banks, etc.) | 19a 19b | c d | | | 30b | | |
| 20 | Other Labor hired (less employment credits) (see Schedule F | | e f | | : | 30e 30f | | |
| 31 | Total expenses. Add lines 8 through | 30g (see instructions) | | | > | 30g 31 | | |
| 32 | Net farm rental income or (loss). Shere and on Schedule E, line 40. If the | subtract line 31 from line 7. If the ne result is a loss, you must go c | result is on to line | income, enter it | | 32 | | 985 |
| 33 c | If line 32 is a loss, check the box that (see instructions) You may have to complete Form 858 | | | | | 33a 33b | All investme | ent is at risk. ent is not at risk. |
| | box you checked (see instructions). It before going to Form 8582. In either line 40 | | - | | | 33c | | |

SCHEDULE L

(Form 1040A or 1040)

Standard Deduction for Certain Filers

► Attach to Form 1040A or 1040. ► See instructions on back. OMB No. 1545-0074

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

| | ne(s) shown on return | | Your social security n | 1 (A - A - A - A - A - A - A - A - A - A |
|-------|---|--|--|--|
| D8362 | NELVA E BRUNSTING | | 481-30 -46 | Copy |
| | File this form only if you are increasing your standard deduction by certain state or le | | | 1-517-519-21-51-51-51-51-5 |
| CA | union or a net disaster loss. It may be better for you to itemize your deductions instead. Se | ee the Instructions for Sche | edule 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 | 1 5 | <u>,700 </u> | |
| | ● Head of household—\$8,350 | | | |
| 2 | Can you (or your spouse if filing jointly) be claimed as a dependent | | | |
| | on someone else's return? | | | |
| | X No. Enter the amount from line 1 on line 4, skip line 3, and | | | |
| | go to line 5. | | | |
| | Yes. Go to line 3. | | | |
| 3 | Is your earned income more than \$650 (see instructions)? | | | |
| | Yes. Add \$300 to your earned income. Enter the total | 3 | | |
| | No. Enter \$950 | | | |
| 4 | Enter the smaller of line 1 or line 3 | | 4 | <u>5,700</u> |
| 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 | | | |
| | Enter the state and local real estate taxes you paid. Do not | | | |
| | include foreign real estate taxes (see instructions) | 1 7 | , 067 | |
| 8 | Enter \$500 (\$1,000 if married filing jointly) | | 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 | | | |
| | 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(a) (one instructiona) | 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 | | |
| | 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 | | |
| | Enter \$125,000 (\$250,000 if married filing jointly) | 16 | | |
| | Is the amount on line 15 more than the amount on line 16? | | | |
| ٠, | No. Skip lines 17 through 19, enter the amount from line 12 | | | |
| | on line 20, and go to line 21. | | | |
| | M | 17 | | |
| 12 | Divide the amount on line 17 by \$10,000. Enter the result as a | | | |
| 10 | decimal (rounded to at least three places). If the result is 1.000 or | | | |
| | , | 10 | | |
| 40 | more, enter 1.000 | 18 | | |
| | Multiply line 12 by line 18 | | | |
| ∠U | Subtract line 19 from line 12 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 20 | |
| ∠1 | Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A | | 1 | 7,600 |
| | line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b | <u> </u> | 21 | 1,000 |

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

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

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

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

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

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

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

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

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

2010 IA 1040 Iowa Individual Income Tax Long Form of fiscal year beginning July 2010 and entry Stocial Security Number

| | last n | | i ali spaces. | You | Your first name/middle initia | | <u>er</u> | | | | | | |
|------------------|---------------|------------------|--|-----------------|--|------------|------------------------|---|---------------------------------------|-------------|---------------------------|------------------|-----------------|
| | | | TING | | NELVA E | | | _ | Fill in | all info | rmation below | /. | |
| | ıse's la | | | | Spouse's first name/middle | initial | | | IXI | | if you or your sport | | |
| | | | | | | | | Your S | ocial Security Number | or • | Spouse Social | Cop | y . |
| | | - | | | street, apartment, lot, or suite number) or | PO Bo | ox | 48 | ocial Security Numbe | 5 | chonse social s | recurry inurior | <u> </u> |
| | | | PINERO | <u>CK</u> | _LN | | | - | Re | sidence o | n 12/31/10 | | |
| | State, OUS | | NT | | ጥሃ ማማሰማል. ድዕጎ | 1 / | | | County 0 | 1 | School District N 0000 | 0. ● | |
| | | | Status: Mar | rk on | TX 77079-591 | <u> </u> | | | | | r these question | une: | |
| 1 | x | | | | a dependent on another person's lowa return? | YES | s X no ▲ | | ependent children foi | whom a | n exemption is cl | aimed in Step | 3 |
| 2 | | | | | n. (Two-income families may benefit by usi | | | How many have health care coverage? (Including Medicaid or hawk-l) | | | | | |
| 3 | | Marrie | d filing separately | on thi | s combined return. Spouse use column B. | | | | ow many do not hav | e health c | are coverage? | <u> </u> | |
| 4 | | Marri Spou | ed filing separ ise's name: | ate re | etums. | | SSN: | | | ▲ li | ncome: \$ | | |
| 5 | | Head | l of household | with o | qualifying person, if qualifying person is not | claime | ed as a dependent on t | his return, | enter the person's r | ame and | Social Security f | Number below | · |
| 6 | | Qua | lifying widow | (er) \ | with dependent child. Name: | | · | | | SN: | | | |
| STE | | 1 | , YOU | a. | ` | | | | | | <u>l</u> x\$ <u>40</u> | _ = \$ | 40 |
| Exe | mptio | ns | (and spouse if filing jointly) | þ. | Enter 1 for each person who is 65 or old | | | | | | | _ = \$ | 20 |
| | | | | ́ С. | Dependents: Enter 1 for each dependent | | | | | | | _ = \$ | 60 |
| | | | | <u>d.</u> a. | Enter first names of dependents here: Personal Credit: Enter 1. | | | | | | V 6 40 | | |
| | | | | a. b. | | | | | | | - ' | _ = \$ | |
| | | | SPOUSE |] c. | Dependents: Enter 1 for each depender | | | | | | | _ | |
| | | | (If filing status 3) | d. | Enter first names of dependents here: | | | | | | e. TOTAL | | |
| | | | | | | | B. Spouse/Status 3 | 3 A | . You or Joint | B. Spo | ouse/Status 3 | A. You or | Joint |
| STE | P 4 | 1 | . Wages, sala | aries, | tips, etc. | 1, | | | | | | | |
| Gro | ss | 2 | Taxable interest income. If more than \$1,500, complete Sch. B. 2. | | | | | | 7,162 | | | | |
| | Income | | . Ordinary divide | end inco | ome. If more than \$1,500, complete Sch. B. | 3. | | | 21,685 | | | | |
| | | 4 | • | | | | | | | | | | |
| | | 5 | | | (loss) from federal Schedule C or C-EZ | 5. | | | -3 000 | | | | |
| | | 6 7 | | | m federal Sch. D if required for federal purposes es) from federal form 4797 | | | | | | | | |
| | | 8 | | | ibutions | | | | | | | | |
| | | 9 | . Taxable pen | nsions | and annuities | 9. | | | | | | | |
| | | 10 | . Rents, royal | lties, p | partnerships, estates, etc. | 10. | | | 00 010 | | | | |
| | | 11 | . Farm incom | e/(loss | s) from federal Schedule F | 11. | | | | | | | |
| | | 12 | | | ompensation. See instructions. | | | | | | | | |
| | | 13 | | | ecurity benefits | | | | | | | | |
| | | | | | ing income, bonus depreciation/sec. 179 adjustment | t 14. | | | · · | | | 6.5 | 000 |
| | .TED | | | | E. ADD lines 1-14. | | | | 15. | | | 67 | <u>,933</u> |
| | | 47 | . Payments to | o an II | RA, Keogh, or SEP | 16. 17. | | | | | | | |
| | Adjus | t- '/ 18 | Health insur | sell-e | mployment tax deduction | 18. | | | | | | | |
| | nents o | 19 | . Penalty on e | early v | withdrawal of savings | 19. | | | | | | | |
| 1 | ncom | • | . Alimony paid | | | | | | | | | | |
| <u>e</u> | | 21 | . Pension/retir | remen | t income exclusion | | | | | | | | |
| 릔 | | 22 | | | deduction from federal form 3903 | | | | | | | | |
| 휭 | | 23 | . Iowa capital | gain | deduction. | | | | | | | | |
| and voucher here | | 24 | • | | | | | | | | | - | 1 = 0 |
| and | | | | | . ADD lines 16-24. | | | | - | | <u></u> | | <u>,158</u> |
| ij, | STEP | 26 6 27 | | | SUBTRACT line 25 from line 15. ax refund / overpayment received in 2010 | 27 | | | | | | 0.0 | <u>,775</u> |
| 틹 | | | | | nousehold employment taxes | | | | | | | | |
| | Federa Fax | 29 | . Addition for | federa | al taxes. ADD lines 27 and 28. | | | | | | | | 577 |
| ₹ / | Additi | on ₃₀ | . Total. ADD I | lines 2 | 26 and 29. | | | | 20 | | | 61 | ,352 |
| _91 ° | ınd Deduc | - 31 | . Federal tax | withh | eld | 31. | | | · · · · · · · · · · · · · · · · · · · | | | | |
| ä∣t | ion | 32 | . Federal esti | mated | I tax payments made in 2010 | 32. | | | 11,500 | | | | |
| | | 33 | | | tax paid in 2010 for 2009 and prior years | | | | | | | DE 494 | F ~ - |
| 1 | | 34 | . Deduction fo | or fede | eral taxes. ADD lines 31, 32, and 33. | | | | | | | P5434 | |
| Ç | s | 35 | BALANCE. | . SUB | TRACT line 34 from line 30. Enter here and | on lin | ne 36, side 2. | | 35. <u>-</u> | | | 49 MG00787765 | , 852 » I 10 |
| - | | | | | | | | | | | RKNM940 | いいもいしびんじち | <i>))</i> LIU |

| | | ! | | | | ı | | ! |
|-----------------|--------------|---|----------------------|-------------------------------------|---|-------------------|-----------------|---------------------|
| | | | | | | | | |
| 000065 | | | | | | | | |
| | | NELVA E BRUNSTING | | | | | 48 | 31-30-4685 |
| 2010 IA | 10 | 040, page 2 | В. | 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 |
| | | Total itemized deductions from federal Schedule A | 37 | | | . ¬ | | |
| Taxable | | 38. Iowa income tax if included in line 5 of federal Schedule A | | | | Complete | lines | 37-40 |
| Income | | 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A | 39. | | 5,738 | ONLY if y | ou iter | nize. |
| | | 40. Other deductions | 40. | | | [| File | Copy |
| | 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. | | 44. | | | | | |
| Тах, | 45. | Iowa minimum tax. Attach IA 6251. | 45. | | | | | |
| Credits | | Total tax. ADD lines 43, 44, and 45. | | | | | | 2,466 |
| and Checkoff | 47. | | | | | | | |
| Contribu- | | Tuition and textbook credit for dependents K-12 | | | | • | | |
| tions | | Total credits. ADD lines 47 and 48. | | | | - | | 60 |
| | 50. | | enter zero | , , . , , | 50. | | 0_ | 2,406 |
| | 51. | Credit for nonresident or part-year resident, Attach IA 126 and | | | | | | 1,499 |
| | | BALANCE. SUBTRACT line 51 from 50. If less than or equal to | | | | | 0 | 907 |
| | | Other nonrefundable lowa credits. Attach IA 148 Tax Credits S | | | | | | |
| | | BALANCE. SUBTRACT line 53 from line 52. | | | | | | 907 |
| | 55. | | multiply I | by line 54. | 55. | | 0 🛦 | 0 |
| | 56. | | | | | | | 907 |
| | 57. | 77. Total tax before contributions. ADD columns A & B on line 56 and enter here. | | | | | | 907 |
| | 58. | Contributions. Contributions will reduce your refund or add to the | he amoun | t you owe. Amounts mi | ust be in whole dollars. Child Abuse Preve | | _ | |
| | - | 58a; 5 8b; 5 | | | 58d: 🛦 | | 8. | |
| | 59. | TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. | | | | | 9. | 907 |
| | 60. | | | | | | | |
| STEP 9 | 61. | *************************************** | | | | • | | |
| | 62. | , , | | | | - | | |
| Credits | 63. | | | | | - | | |
| | | Check One: Child and dependent care credit OR | | | | - | | |
| | U -1, | Early childhood development credit | 64. | | | | | |
| | 65 | lowa earned income tax credit. See Instructions. | | | | - | | |
| | | Other refundable credits. Attach IA 148 Tax Credits Schedule. | 66. | | | = | | |
| | | | | | | - | | |
| | | TOTAL CREDITS. ADD columns A and B on line 67 and enter | | | _, | - - | 8. | 1,320 |
| STEP 10 | | If line 68 is more than line 59, SUBTRACT line 59 from line 68 | | | | | 9. 🛦 | 413 |
| 0121 10 | | Amount of line 69 to be REFUNDED | , I II I I | ne amount you overpan | u . , | | 0. | 0 |
| Refund | 70. | Mail return to lowa Income Tax - Refund Processing, He | oover Sta | ate Office Bldg, Des | Moines IA 50319-0120 | | ·. <u> </u> | |
| or Amount | 71 | Amount of line 69 to be applied to your 2011 estimated tax | | ٠. | 413 | | | |
| You Owe | | If line 68 is less than line 59, SUBTRACT line 68 from line 59. | | AMOUNT OF TAY V | OTT OWE | - | 2 . | |
| | | Penalty for underpayment of estimated tax from IA 2210 or IA | | _ | ualized income method | | | |
| | | | | | | | | |
| | (4. 7⊑ | Penalty and interest 74a. Penalty | here | 740. mieresi | _ | ADD EIRER RORAL / | '4. '5 • | |
| | 75. | TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter Electronically pay by credit card or direct debit. Go to to To pay by mail: lowa Income Tax - Document Processing | www.stat ng, PO B | e.ia.us/tax/ ox 9187, Des Moines | IA 50306-9187. Make | check payable to | o. ▲_ Treasu | rer, State of Iowa. |
| STED 11 | 2011 | TICAL CHECKOEE This checkoff does not increase the | | | | | | |

| To pay by m | nail: Iowa Income Tax - Document Process | <u>sing, PO Box 9187, Des Moines IA 50306-9187. Mal</u> | ce check payable to Treasurer, State of Iowa. |
|--------------------------------|--|---|---|
| STEP 11 POLITICAL CHECH | COFF. This checkoff does not increase the | STEP 12 | |
| amount of tax you ov SPOUSE | ve or decrease your refund. YOURSELF | NEXT YEAR, Would you like to receive a booklet? This | Mailing Addresses: |
| \$1.50 to Republican Party | \$1.50 to Republican Party | option is not available to electronic filers. | See lines 70 and 75 above. |
| \$1.50 to Democratic Party | \$1.50 to Democratic Party | 0 Yes | Gee lines 70 and 75 above. |
| \$1.50 to Campaign Fund | \$1.50 to Campaign Fund | ▲ 1 No | |
| STEP 13 | I (Me) the undersigned declare under nen- | alty of periupy that I (we) have examined this return, incl | uding all accompanying schedules |

Date

| · | 161 10 | | |
|---|--------|------|------|
| | PLEASE | SIGN | HERE |

Your Signature

Spouse's Signature

Verify your SSN(s)Recheck your mathAttach 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. |

| | RICHAR | ND. | <u>K RIKK</u> | ERS | CPA | 04, | /14/11 |
|---|------------------|-------|---------------|-----|-----|-----|--------|
| F | Preparer's Signa | ature | | | | | Date |
| | KROESE | & | KROESE | P.(| С. | | |

| | KKOI | ∞ بددن | MICHOL | F.C. |
|------|------|--------|--------|--------|
| Date | 540 | NORTH | MAIN | AVENUE |
| | | | | |

SIOUX CENTER Address

IA 51250-1824

2010 IA 1040 Schedule A

lowa Itemized Deductions

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

| • • | | | Security Namber OP y |
|---------------------|-------|--|----------------------|
| NELVA E | | | -30-4685 |
| NOTE: If you have | fede | eral bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site. | |
| Medical and | | Do not include health insurance premiums deducted on IA 1040, line 18. | |
| Dental | 1. | Medical and dental expenses 1. 2,133 | |
| Expenses | 2. | Multiply the amount on federal form 1040*. line 38 as adjusted for disallowance of bonus | |
| | | depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. 2. 6,801 | |
| | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | |
| Taxes | 4. | Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010. Real estate taxes 5. 1,298 | |
| You | ا ـ ا | Include School District Surtax and EMS Surtax paid in 2010. | - |
| Paid | 5. | Real estate taxes 5 | - |
| | 6. | Personal property taxes, including annual vehicle registration DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7. 6 | - |
| | 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 | 9a | Home mortgage interest and points reported on federal form 1098 9a. | _ |
| You | 9b | Home mortgage interest not reported on federal form 1098 9b. | |
| Paid | 10. | Points not reported on federal form 1098 | · _ |
| | 11. | Qualified mortgage insurance premiums | _ |
| | 12. | Investment interest. Attach federal form 4952 if required. 12. | · - |
| | 13. | Add lines 9a-12. Enter total here. | 13. |
| Gifts | 14. | Contributions by cash or check. 14 4 , 295 | _ |
| to | 15. | Other than by cash or check. You must attach federal form 8283 if more than \$500. | |
| Charity | 16. | Carryover from prior year as adjusted for disallowance of bonus depreciation 16. | |
| • | 17. | Add lines 14 through 16. Enter total here. | |
| Casualty/Theft Loss | 18. | Casualty or theft loss(es). Attach federal form 4684. | |
| Job Expenses | 19. | Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19. | |
| and | 20. | Tax preparation fees 20. | • |
| Misc. | 21. | Other expenses. List type and | - |
| Deductions | " | amount 21 | |
| | 22. | Add the amounts on lines 19, 20, and 21. Enter the total here | |
| | 23. | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus | - |
| | -0. | depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here. | _ |
| | 24. | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. | |
| Other Misc. | 25. | Other miscellaneous deductions not subject to 2% AGI Limit. List type | |
| Deductions | i I | and amount. | 25. |
| Total | 20 | | 26. 5,738 |
| Total | 26. | Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here | 20. 3,136 |
| Itemized | [] | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040. | |
| Deductions | | If using hing statuses 1, 2, 5, or 6, enter the amount on step 7, line 35 or the IA 1040. | |
| Proration | | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE | YOU |
| of | 27. | Enter the lowa net income of both spouses from IA 1040, line 26 27b. | 27a |
| Deductions | 28. | Total lowa net income, add columns 27a and 27b. Enter the total here. | |
| Between | 29. | Divide the amount on line 27a by the amount on line 28. Enter the percentage here. | |
| Spouses | 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 |
| | | | |

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

2010 IA 1040 Schedule B

Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number

481**File 4685**p

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

PART I:

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

INTEREST

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

INCOME

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

Interest Income. List Names of All Pavers.

| Name of Boson | Check or | ANCHINIT | | |
|---|----------|-------------|-------|---------|
| Name of Payer | Taxpayer | Spouse | Joint | AMOUNT |
| EDWARD JONES | X | | | 692 |
| EDWARD JONES | X | | | 827 |
| EDWARD JONES | X | | | 2,769 |
| EDWARD JONES | X | | | 413 |
| EDWARD JONES | X | | | 391 |
| TAX EXEMPT INTEREST INCOME | X | | | 2,070 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Taxable Interest Income. | | | | 7 3 6 0 |
| Add the amounts. Enter here and on IA 1040, line 2. | | | | 7,162 |

PART II:

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

DIVIDEND

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

INCOME

Dividend Income. List Names of All Payers.

| | Check o | n payer | ABSOLINIT | |
|---|----------|--------------|-----------|--------------|
| Name of 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 | | 1 | 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. | <u> </u> | | <i></i> | 21,685 |

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

| | lowa Nonresident a | nd Part-year Resident Credit |
|---|---------------------------|--|
| Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING | | Social Security Number |
| MARK THE APPROPRIATE BOX FOR YOU AND | YOUR SPOUSE YOU MUST FIL | E THIS FORM IF |
| You are a nonresident of lowa | | nonresident of lowa with income sources, or |
| You are a part-year resident of lowa | | part-year Iowa resident |
| Date moved into lowa: | A44l. 41.: 4 | |
| and/or | | orm and a copy of your federal |
| Date moved out of lowa: | | ur Iowa return. (IA 1040) |
| Your spouse is a nonresident of lowa | • | Iowa-source income on the IA 126. nefit by using filing status 3 or 4. |
| Your spouse is a part-year resident of lowa | [| OWA COURCE INCOME |
| Date moved into lowa: | <u></u> | OWA-SOURCE INCOME |
| and/or | B. SPOUS | E A. YOU OR JOINT |
| Date moved out of lowa: | Filing Statu | |
| 1. Wages, salaries, tips, etc. | 1. | |
| 2. Taxable interest income | 2. | |
| 3. Ordinary dividend income | 3. | |
| 4. Alimony received | 4 | |
| 4. Alimony received | ······ | |
| 5. Business income or (loss) | 5, | |
| 6. Capital gain or (loss) | <u>b.</u> | |
| 7. Other gains or (losses) | ····· 7 | |
| 8. Taxable IRA distributions | | |
| 9. Taxable pensions and annuities | | <u> </u> |
| 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. | |
| Other income, gambling income, bonus depreciation/section 179 | | |
| adjustment | | |
| 15. GROSS INCOME. ADD lines 1-14. | 15. | ▲ 22,924 |
| 16. Payments to an IRA, Keogh, or SEP while an lowa resident \dots | | |
| 17. Deduction for self-employment tax | 17. | |
| 18. Health insurance deduction | 18 | |
| 19. Penalty on early withdrawal of savings | 19. | |
| 20. Alimony paid | | |
| 21. Pension/retirement income exclusion | 21. | |
| 22. Moving expense deduction into Iowa only | 22. | |
| 23. Iowa capital gain deduction | | |
| O.A. Other collination and a | | |
| | | |
| 25. Total adjustments. ADD lines 16-24. | 25. | 22,924 |
| 26. IOWA NET INCOME. SUBTRACT line 25 from line 15. | 26. | |
| 27. All-source net income from line 26, IA 1040 | 27. | 60,775 |
| | | 100.0% |
| 28. Iowa income percentage: Divide line 26 by line 27 and enter per | | |
| the nearest tenth of a percent. This can be no more than 100.0% | and no less than 0.0% 28. | <u> </u> |
| 29. Nonresident/part-year resident credit percentage: | | · |
| Subtract the percentage on line 28 from 100.0%. | 29. | %62.3 _% |
| 30. lowa tax on total income from line 43, IA 1040 | 30 | |
| | 31. | 60 |
| 00 T 0 10 0 10 0 10 0 10 00 | | 2,406 |
| 33. Nonresident/part-year resident tax credit. Multiply line 32 by the | | 1,499 |
| III THE STATE OF THE PROPERTY | | |

www.state.ia.us/tax _

| | Iowa Minimum Tax | c Computation |
|---|--|----------------|
| Name(s) as shown on IA 1040 or IA 1041: | SSN or FEIN | |
| | Fil | e Copy |
| NELVA E BRUNSTING | 481-30-4685 | |
| 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. | |
| Medical and dental from line 2, federal form 6251 | | |
| 2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line | | 1,443 |
| 3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form | | |
| 4. Miscellaneous itemized deductions from line 5, federal form 6251 | | |
| 5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line | | |
| 6. Investment interest from line 8, federal form 6251, less interest and expense related to private | | |
| activity bonds issued after 08/07/86 | | 0 |
| 7. Post - 1986 depreciation from line 18, federal form 6251 | 7. | |
| 8. Adjusted gain or loss from line 17, federal form 6251 | 8. <u></u> | |
| 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. <u> </u> | |
| 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 I. Tax shelter farm activities l | | |
| f. Loss limitations (line 20) f m. Related adjustments (see instr.) (line 27) m | | |
| g. Mining costs (line 23) g. | 12 | 7 600 |
| 13. Total Adjustments and Preferences. Combine lines 1 through 12. | 13 | 1,622 |
| PART II: Alternative Minimum Taxable Income | | 44 44 |
| 14. Taxable income from IA 1040, line 42; or IA 1041, line 22 | | |
| 15. Net operating loss deduction. Do not enter as a negative amount. | | |
| 16. Combine lines 14 and 15. | 16 | 4 = = 0.5 |
| 17. Add lines 13 and 16. | 17. | |
| 18. Alternative tax net operating loss deduction. See instructions. | 18 | 45,736 |
| 19. Alternative Minimum Taxable Income. Subtract line 18 from line 17. | | 45,730 |
| 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)) | | |
| 21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(e | | |
| 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 | 26 000 |
| 24. Subtract line 23 from line 20. If the result is zero or less, enter zero. | | 26,000 |
| 25, Subtract line 24 from line 19. 26. Multiply line 25 by 6.7% (0.067). | ^^ | <u> 19,736</u> |
| 27. Denviles to a first and the Cost instructions | 07 | 1,322 2,406 |
| 28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041, | ^{27.} | 2,400 |
| line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero. | 28 | 0 |
| PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32. | | |
| 29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter ze | ero. 29. | 22,924 |
| 20. Tatal and income along total adjustments and professional Continues and | | 62,397 |
| Od. Di tila lina oo la lina oo aad aataali aa aasii ta dhaa oo aa aa aa aa aa aa aa aa aa aa aa a | | 0.367 |
| 31. Divide line 29 by line 30 and enter the result to three (3) decimal places | ······································ | <u> </u> |
| 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 |
|-----------------|---------------|--|-------------|--|
| lame NELVA E | BRU | NSTING | Taxpayer 10 | Jentification Number |
| Activity, Forn | | | Fi | le Conv |
| or Screen | Unit | Description | 1 1 | le Copy Carryover to 2011 |
| ST PMT | Onic | OVERPAYMENT APPLIED TO NEXT YEAR'S ESTIMATES | | 413 |
| ST PMT | | CALCULATED ESTIMATES | | 413 |
| DI FMI | | 2ND QUARTER PAYMENT | | 47 |
| | | | | |
| | | 3RD QUARTER PAYMENT | | 230 |
| | . — | 4TH QUARTER PAYMENT | | 230 |
| <u>A</u> | | ESTIMATES PAID DEDUCTIBLE NEXT YEAR | | 330 |
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| Form | IA10 | 040 | lowa Federa | l Tax Adjustmen | t Worksheet | | 2010 |
|---------|------------|----------------|--|-------------------------------------|---|----------------------|------------------------------------|
| ne | .772 F | BRIN | NSTING | | | | r Identification Number 30-4685 |
| | | | | und - Iowa Form 10 | 40 Line 27 | | |
| 1. | 2009 fede | eral refun | d | | | , 1. _ | <u> </u> |
| 2. | Less 2009 | ederal | earned income credit (less federal advance ea | ned income payment) | | 2. <u>_</u> | |
| 3. | Less 2009 | addition | nal child tax credit | | | 3. | |
| 4. | Less 2009 | first-tim | e homebuyer credit | | | 4 | |
| 5. | Less 2009 | efunda refunda | able education credit | ., | | 5 | |
| 6. | Less 2009 | making | work pay credit | | | 6 . _ | |
| 7. | Prior yea | ar federa | l refund after adjustments | | | 7. _ | 577 |
| 8. | 2009 ded | uction for | r federal taxes (lowa Form 1040, line 34) | | | 8 | 12,935 |
| 9. | Lesser o | of line 7 o | or line 8 | | | 9. _ | 577 |
| | | | | | Spouse | | Taxpayer/Joint |
| 10. | Prior yea | r federal | refund after adjustments from line 9, allocate | ed, if applicable | 10 | | <u> </u> |
| 11. | Total of o | other fede | eral refunds (From years prior to 2009) | | 11 | | |
| 12. | Federal i | income 1 | tax refund / overpayment received in 201 | (Line 10 plus line 11) | 12 | = = | 577 |
| | | | Self Employment and Househo | old Employment Tax | res - Iowa Form 1040 |) Line 28 | |
| | | | | | Spouse | | Taxpayer/Joint |
| 1. | Self-emp | loyment | taxes | | 1. | | |
| 2. | Househo | ld emplo | yment taxes | | 2 | | |
| 3. | Total Sel | f-employ | ment and Household Employment Taxes | , | 3. | | |
| | | | | ithheld - Iowa Form | | | |
| | | | reueiai iax vv | itilileia - iowa roiiii | Spouse | | Taxpayer/Joint |
| 1. | W-2, W-2 | 2G, 1099 | R, 1099M, interest, dividend, K-1 | | 1 | | |
| 2. | Social se | ecurity, ra | ailroad, unemployment, other income, backu | withholding, other | 2 | | |
| 3. | Total Fe | deral Inc | come Tax Withheld | | 3. | | |
| | | | Federal Estimated Tax Pay | ments Made in 2010 | - lowa Form 1040 l | ine 32 | |
| 1. | Overpavi | ment app | olied from 2009 return | | | | 577 |
| 2. | Estimate | | | | | 2. | 10,923 |
| 3. | | - | timated tax payments made in 2010 | | | | 11,500 |
| • | | | | | Spouse | | Taxpayer/Joint |
| 4. | Total Fe | deral Es | timated Taxes Paid from line 3, allocated | , if applicable | | | 11,500 |
| | | | | | | | |
| 4 | 2000 fode | ral tax li | Additional Federal Tax | | | 4 | 11,368 |
| 1. | 2009 fede | | | | | ····· <u>'</u> '— | |
| 2. | | | y withdrawal from qualified plans, repaymen | | | | 11,368 |
| 3. | Subtotai | (Line 1 mi | inus Line 2) | | | ····· - | |
| 4. | Less payr | ments ma | ade against 2009 federal tax liability | | | ····· * – | 11,945 |
| 5. e | Refundat | | ility before federal refundable credits (Line | 3 minus Line 4) | | 5 | |
| 6. | | | | Making work now arodit | A | | |
| | Datum | income | credit a | Additional abild tox credit | . u | | |
| | | | cation credit b | | | | |
| | Pirst-uri | e nome | buyer credit c | Other returnable credits | !: | | |
| | | | Total refundable credits | | 6. | | |
| 7. | Applicatio | n of refu | ndable credits to 2009 unpaid federal tax lia | bility (Lesser of line 5 or line 6) |) | | |
| 8. | Paid with | 2009 fed | deral tax return (No penalties) | · | | 8 | |
| 9. | Federal e | xtension | and additional payments from 2009 federal | return | ****** | 9. <u> </u> | |
| 10. | Federal M | lotor Veh | nicle Fuel Tax Credit from 2010 federal retur | n | *************************************** | 10 | |
| | | | rted on 2010 federal return | | | | |
| 12. | Total add | ditional f | ederal tax payments made in 2010 (Add lin | es 7 thru 11) | | 12. | |
| | | | | | Spouse | | Taxpayer/Joint |
| | | | deral tax payments from line 12, allocated, i | | 13 | | |
| | | | taxes paid in 2010 for tax years prior to 200 | | 14 | | |
| 15. | Total add | ditional f | ederal taxes paid in 2010 for 2009 and p | ior years (Add lines 13 and 1 | 4/15 | | 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

| 1040 |) | Department of the Treasury—internal U.S. Individual Incom | | | 201 | 0 0 | 99) | IRS Use Onlv- | Do not w | ite or | staple in this space. |
|----------------------------------|-------------|---|---------------------|-------------------|--------------------------|--------------|------------------------|---------------------------------------|-------------|-------------------|---|
| | P | For the year Jan. 1-Dec. 31, 2010, | | | | , 2010, | | , 20 | 111 | | MB No. 1545-0074 |
| Name, | R | Your first name and initial | Last name | | | , , | | , | Your : | | security number |
| Address, | ۱'n | NELVA E | | STING | | | | | | | 30-4685 |
| and SSN | テ | If a joint return, spouse's first name and initia | | | | | | · · · · · · · · · · · · · · · · · · · | | - //- | 46-GODA |
| See separate | C | | | | | | | T | | - 199 | |
| instructions. | E | Home address (number and street). I 13630 PINEROCK | • | o.O. box, see | instructions. | | | Apt. no. | A | | on line 6c are correct. |
| | R L Y | City, town or post office, state, and ZI HOUSTON | IP code. If you | | gn address, se 7079-5 | | tions. | | | - | a box below will not our tax or refund. |
| Presidential Election Campaig | <u></u> | Check here if you, or your spouse | e if filing join | | | | | | Gia | <u> </u> | ou Spouse |
| | 1 2 | _ | o ii iiiiiig joiii | uy, want we | H | ead of he | usehold | (with qualifying p | erson). (| See in: | structions.) If |
| Filing Status | 2 | Married filling jointly (even if only one | e had income) | | - L. un | | ng perso ie here. I | n is a child but no | ot your de | epende | ent, enter this |
| - | 3 | Married filing separately. Enter spou | • | | | | | with dependent | child | | |
| Check only one box. | · L | and full name here. | | | , [] , | y,,,,g | | ,, 40,0.,46.,1 | Orma | | |
| DOX. | 6a | X Yourself. If someone can cla | im vou as a | dependent | do not che | ck box | 3a | | | | Boxes checked 1 |
| Exemptions | ь | Spouse | , | дорожности, | 40 1100 0110 | | | | | | on 6a and 6b ——— |
| | C | Dependents: | | , | | | | | | (4) | if on 6c who: |
| | | | | | (2) Dep | endent's | | (3) Depende | nt's | | thild • lived with you |
| | | (1) First name Last | name | | social secu | nty numl | per | relationship | o you | tax cr. page 1 | (see • did not live with (s) you due to divorce |
| If more than four | | | | | | | | | | | or separation (see instructions) |
| dependents, see | | | | | | | | | | | T ' |
| instructions and check here ▶ | | | | | | | | | | | Dependents on 6c not entered above |
| Check Here P | | | | | • | | | | | | T |
| | d | Total number of exemptions clair | med , | | | | | | | , | Add numbers on 1 |
| | 7 | Wages, salaries, tips, etc. Attach Forr | | | | | | | | 7 | |
| Income | 8a | Taxable interest. Attach Schedul | e B if require | ∍d | | | | | [| 8a | 15,837 |
| Attach Form(s) | b | Tax-exempt interest. Do not inc | | | | | | | 643 | | |
| W-2 here. Also | 9a | Ordinary dividends. Attach Sched | dule B if requ | uired | | | . . | | L | 9a | 21,685 |
| attach Forms W-2G and | b | | | | | | | 17,0 | 035 | | |
| 1099-R if tax | 10 | Taxable refunds, credits, or offse | ts of state a | nd local inco | ome taxes | | | | L | 10 | |
| was withheld. | 11 | | | | | | | | | 11 | |
| If you did not | 12 | Business income or (loss). Attach | n Schedule (| C or C-EZ , | | | | | . <u></u> L | 12 | |
| get a W-2, | 13 | Capital gain or (loss). Attach Schedule D if re- | quired. If not requ | uired, check here | · | | | | | 13 | -3,000 |
| see page 20. | 14 | Other gains or (losses). Attach F | orm 4797 | <i></i> | | | | | L | 14 | · · · · · · · · · · · · · · · · · · · |
| | 15a | IRA distributions | 15a | | 3,218 | b Tax | able am | ount | 🗠 | 15b | 3,218 |
| | 16a | Pensions and annuities | 16a | | | b Tax | able am | ount | ' | 16b | 10,788 |
| Enclose, but do | 17 | Rental real estate, royalties, part | | - | | | | | | 17 | 23,013 |
| not attach, any payment. Also, | 18 | Farm income or (loss). Attach So | chedule F | <i></i> | | | | | | 18 | |
| please use | 19 | Unemployment compensation Social security benefits | | | arranatani | | | | 📙 | 19 | |
| Form 1040-V. | 20a | Social security benefits | 20a | 22 | 2,518 | b Tax | able am | ount | ≟ | 20ь | 19,140 |
| | 21 | Other income. List type and amo | unt | | | | | | | 21 | |
| | 22 | Combine the amounts in the far r | ight column | for lines 7 th | nrough 21. T | | our tota | l income | ▶ | 22 | 90,681 |
| A -l:4l | 23 | | | | | 23 | | | | | |
| Adjusted | 24 | Certain business expenses of re | • • | • | | | | | | | |
| Gross | | fee-basis government officials. At | | | | 24 | - | | | | |
| Income | 25 | Health savings account deduction | | rm 8889 | | | | | | | |
| | 26 | Moving expenses. Attach Form 3 | | | | 26 | | | | | |
| | 27 | One-half of self-employment tax. | | | | | | | | | |
| | 28 | Self-employed SEP, SIMPLE, an | | | | | | | | - 12 | |
| | 29 | Self-employed health insurance | deduction | | | 29 | + | - | | | |
| | 30 | Penalty on early withdrawal of sa | | | | | + | | | | |
| | 31a | Alimony paid b Recipient's S | | | | | | | | | |
| | 32 | IRA deduction | | | | | + | | | | |
| | 33 | Student loan interest deduction | | | | مدا | + | | | | |
| | 34 | Tuition and fees. Attach Form 89 | | | | | + | | | | |
| | 35 26 | Domestic production activities de | b 25 | | | | 1 | | | 26 | |
| | 36 37 | Add lines 23 through 31a and 32 through Subtract line 36 from line 32. This | | uetod aroe | | | | | ···: - | 36 | 601 |
| | 37 | Subtract line 36 from line 22. This | s is your adj | usieu gros: | s income | | <i></i> | | | 37 | <u> </u> |

| Form 1040 (20) | 10) NEL | A E BRUNSTING | | | | | | 43 | 81-30-4685 Page 2 |
|-----------------------------|-----------------------|--|--------------------------|-----------------------------|---------------|---|---|-------------|-------------------------------|
| Tax and | 38 | Amount from line 37 (adjusted gross income) | | | | | | 38 | 90,681 |
| Credits | 39a | Check X You were born before January | | | Blind. | Total boxes | | | |
| Cieulo | | if. Spouse was born before Janua | | | _ ⊢ | | 39a | 1 | |
| | b | If your spouse itemizes on a separate return or you we | | _ | | | ▶ 39b | Ť. | |
| | 40 | Itemized deductions (from Schedule A) or you | | | | | | 40 | 7,100 |
| | 41 | Subtract line 40 from line 38 | | | | | | | File Com 1581 |
| | 42 | Exemptions. Multiply \$3,650 by the number on | | | | | | أحد أ | 3,650 |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more | | | | , , , | | . — | 79,931 |
| | 43 44 | Tax (see instr.). Check if any tax is from: a Form(s) 88 | 34 h | Form 4072 | | • | | 43 | 14,455 |
| | 45 | Alternative minimum tax (see instructions). A | ttach Eor | , ruiii 43/∠ m 6251 | | | • | 45 | 11,133 |
| | | Add Free 44 and 45 | llach i oi | | | | | | 14,455 |
| | 46 | Add lines 44 and 45 | <i></i> | | 47 | | | 46 | 14,433 |
| | 47 | Foreign tax credit. Attach Form 1116 if required | | | | | | \dashv | |
| | 48 | Credit for child and dependent care expenses. | Attach Fo | orm 2441 | 48 | | | | |
| | 49 | Education credits from Form 8863, line 23 | | | | | | | |
| | 50 | Retirement savings contributions credit. Attach | | | | | | | |
| | 51 | Child tax credit (see instructions) | | | | | | _ - | |
| | 52 | Residential energy credits. Attach Form 5695 | · · · · · · | | 52 | | | | |
| | 53 | | c [] | | | | | | |
| | 54 | Add lines 47 through 53. These are your total of | | | | | | 54 | |
| | 55 | Subtract line 54 from line 46. If line 54 is more t | han line | 46, enter -0 |)- <u></u> | <u> </u> | <u></u> | . 55 | 14,455 |
| Other | 56 | Self-employment tax. Attach Schedule SE | | | | | | 56 | |
| Taxes | 57 | Unreported social security and Medicare tax fro | | | | | | . 57 | |
| | 58 | Additional tax on IRAs, other qualified retiremen | it plans, | etc. Attac <u>h</u> | | | | 58 | |
| | 59 | a Form(s) W-2, box 9 b Schedule | e H | c | Form | 5405, line 16 | | 59 | |
| | 60 | Add lines 55 through 59. This is your total tax | | <u></u> | | | <u></u> ▶ | 60 | 14,455 |
| _ | 61 | Federal income tax withheld from Forms W-2 a | nd 1099 | | 61 | 1 | | _[| |
| Payments 4 8 1 | 62 | 2010 estimated tax payments and amount applied from | | | | 2 | <u>11,36</u> | <u>0</u> | |
| | 63 | Making work pay credit. Attach Schedule M | | | 63 | 3 | | | |
| If you have a | 64a | Earned income credit (EIC) | | | 64 | a | | | |
| qualifying child, attach | ь | Nontaxable combat pay election 64b | | | | | | 100 | |
| Schedule EIC | . 65 | Additional child tax credit. Attach Form 8812 | | | 65 | 5 | | | |
| L | 66 | American opportunity credit from Form 8863, lin | ne 14 | | 66 | 3_ | | | |
| | 67 | First-time homebuyer credit from Form 5405, lir | | | | 7 | | | |
| | 68 | Amount paid with request for extension to file | | | | 3 | | | |
| | 69 | Excess social security and tier 1 RRTA tax with | held | | 69 | •] | | | |
| | 70 | Credit for federal tax on fuels. Attach Form 413 | | | 70 | | <u> </u> | | |
| | 71 | Credits from Form: a 2439 b 8839 c | 8801 | d 88 | 85 7 1 | 1 | | | |
| | 72 | Add lines 61, 62, 63, 64a, and 65 through 71. These are your total | al payment | is | 1 | | | 72 | 11,360 |
| Refund | 73 | If line 72 is more than line 60, subtract line 60 fr | rom line 7 | | | | d | 73 | |
| | 74a | Amount of line 73 you want refunded to you. I | | | | | ▶ [| 74a | |
| Direct deposit? | ▶ b | Routing number | с Тур | e: | hecking | Savings | | | |
| See | ▶ d | Account number | | | _ | | | 1 | |
| instructions. | 75 | Amount of line 73 you want applied to your 20 | 11 estim | nated tax ▶ | 75 | 5 | | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 60. For | | | | ctions | | 76 | 3,095 |
| You Owe | 77 | Estimated tax penalty (see instructions) | | ,,, | 77 | 1 | | | |
| | . Do you | want to allow another person to discuss this retu | urn with t | the IRS (se | e instruc | tions)? X | Yes. Comple | ete belov | v. No |
| Third Par | ty ' | · | | | | nal identification n | • | | 4948 |
| Designee | Designe name | ▶ RICHARD K RIKKERS CPA | Δ | | | | Phone no. | | 2-722-3375 |
| Sign | Under pe | natties of periury. I declare that I have examined this ref | um and a | ccompanying | schedule | s and statements, | and to the be | est of my l | snowledge and belief. |
| Here | they are Your sign | rue, correct, and complete. Declaration of preparer (other | erthantax Date | opayer) is bas Your occi | | information of wh | ich preparer h | as any kn | owledge. Daytime phone number |
| Joint retum? | | -13-13 | 1 | RETIR | • | | | | Dayamo phono hambo. |
| See page 12. Keep a copy | Spouse's | signature. If a joint return, both must sign. | Date | | occupatio | \n | * | | |
| for your | Spouses | signature. If a joint return, boar must sign. | Date | Spouses | оссиранс | л | | | |
| records. | Print/Type : | reparer's name Prepare | ers signat | ture | | - | Date | T | * I PTIN |
| Paid | | | - | | D.7 | | 1 | 1 1 Chec | ~`~' |
| | | | | IKKERS C | rA | | 104/14/ | <u> </u> | 40 1077100 |
| Preparer _ | Firm's name | ► KROESE & KROESE P.C ► 540 NORTH MAIN AVENU | | | | | | Firm's E | |
| Use Only | Firm's addres | | J Ľ | т 7\ | 5105 | 0-1824 | | Phone n | |
| | - | SIOUX CENTER | | ΤH | <u> </u> | ,0-1024 | | 112 | <u>-722-3375</u> |
| | | | | | | | | | Form 1040 (2010) |

P5444

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040A or 1040.

Interest and Ordinary Dividends

► See instructions on back.

OMB No. 1545-0074

tachment

Name(s) shown on return Your social security number BRUNSTING 481-30-4685 NELVA File Good Part I 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 Interest this interest first. Also, show that buyer's social security number and address EDWARD JONES JONES EDWARD BANK OF AMERICA 4,596 (See instructions on back and the BANK OF AMERICA 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 15,837 name as the 2 2 Add the amounts on line 1 payer and enter 3 Excludable interest on series EE and i U.S. savings bonds issued after 1989. the total interest 3 Attach Form 8815 shown on that Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form form. 15,837 1040. line 8a Amount Note. If line 4 is over \$1,500, you must complete Part III. Part II List name of payer ▶ CORPORATION ,002 CHEVRON JONES 340 EDWARD **Ordinary** METLIFE 7 N **Dividends** EXXON MOBILE EDWARD JONES EDWARD JONES (See instructions on back and the COMPANY DEERE instructions for BRUNSTING DECEDENTS Form 1040A, or 5 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 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form dividends shown 21,685 on that form. 1040, line 9a Note. If line 6 is over \$1,500, you must complete Part III Part III 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. Nο Yes Foreign 7a At any time during 2010, did you have an interest in or a signature or other authority over a financial Accounts account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 Χ and Trusts b If "Yes," enter the name of the foreign country ▶ (See instructions on During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a Χ back.) foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

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

Schedule B (Form 1040A or 1040) 2010

SCHEDULE D (Form 1040)

Capital Gains and Losses

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

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service

Name(s) shown on return NELVA E BRUNSTING ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8. Your social security number 481-30 4 5 CODV

| Pá | art I Short-Term Capital | Gains and Los | ses – As | sets l | Held One Year or Le | | |
|-----------|---|-----------------------------------|--------------------------|---------|--|--|---|
| | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date s (Mo., day, | | (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 MA | NAGED | | | | | |
| | | 10/28/09 | 03/09 | /10 | 773 | 718 | 55 |
| | FRANKLIN FED TAX E | REE INCM | ADV | | | | |
| | | VARIOUS | 03/09 | /10 | 409 | 409 | |
| | HARTFORD DIVIDEND | & GROWTH VARIOUS | 03/09 | /10 | 114 | 105 | 9 |
| | PERKINS MID CAP VA | LUE FD CI 10/28/09 | | /10 | 92 | 83 | 9 |
| 2 | Enter your short-term totals, if any, from | om Schedule D-1, | | | | | |
| | line 2 | | | 2 | 4,503 | | 487 |
| 3 | Total short-term sales price amoun | | | | | | |
| | 2 in column (d) | | | 3 | 5,891 | | |
| | | | | | | | |
| 4 | Short-term gain from Form 6252 and | | | | | 4 | |
| 5 | Net short-term gain or (loss) from par | rtnerships, S corpor | ations, estat | es, and | trusts from | | |
| | | | | | | 5 | |
| 6 | Short-term capital loss carryover. Enter Carryover Worksheet on page D-7 of the carryover. | | | - | • | 6 | , |
| | Carryover Worksheet on page D-1 | or the instructions. | | | | | |
| 7 | Net short-term capital gain or (loss | s) Combine lines 1 | through 6 in | columi | n (f) | 7 | 560 |
| convector | min omnido esciciones. | | | | | | |
| | art II Long-Term Capital (| Jains and Los | ses – Ass | sets r | teid Wore Thail Offe | Tear | |
| | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date s (Mo., day, | , | (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, fro line 9 | | | 9 | | | |
| 10 | Total long-term sales price amoun | | | | | | |
| | 9 in column (d) | | | 10 | 31,023 | | |
| 11 | Gain from Form 4797, Part I; long-ter | m gain from Forms | 2439 and 62 | 252; an | d long-term gain or | | |
| | (loss) from Forms 4684, 6781, and 8 | 824 | , | | | 11 | <u>.</u> |
| 12 | Net long-term gain or (loss) from part | tnerships, S corpora | ations, estate | es, and | trusts from | | * |
| | Schedule(s) K-1 | | | | | 12 | |
| 13 | Capital gain distributions. See page I | 0-2 of the instruction | ns | | | 13 | |
| 14 | Long-term capital loss carryover. Ente | | | | | | |
| | Carryover Worksheet on page D-7 | | | | | 14 | (32,484 |
| 15 | Net long-term capital gain or (loss |). Combine lines 8 t | | | | | |
| | on the back | | | <i></i> | | | -27,086 |
| | | | | | | | |

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

Schedule D (Form 1040) 2010

Part III Summary

| 16 | Combine lines 7 and 15 and enter the result | 16 File C00\526 |
|----|---|-----------------------|
| | If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. | HERECURA AUGUS III AC |
| | 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 |
| | • (\$3,000), or if married filing separately, (\$1,500) | |
| | Note. When figuring which amount is smaller, treat both amounts as positive numbers. | |
| 22 | Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? | |
| ~~ | Do you have qualified divide fide of Form Today, line ab, or Form Todayary, line Tob: | |
| | 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. | |
| | | |

Schedule D (Form 1040) 2010

SCHEDULE D-1 (Form 1040)

Continuation Sheet for Schedule D (Form 1040)

► See instructions for Schedule D (Form 1040). ▶ Attach to Schedule D to list additional transactions for lines 1 and 8.

Attachment Sequence No. 12A

OMB No. 1545-0074

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

NELVA E BRUNSTING

Your social security number

481-30r Part 1 Short-Term Capital Gains and Losses—Assets Held One Year or Less (b) Date (d) Sales price (e) Cost or other basis (a) Description of property (c) Date sold (f) Gain or (loss) acquired (see page D-7 of the (see page D-7 of the (Example: 100 sh. XYZ Co.) (Mo., day, yr.) Subtract (e) from (d) (Mo., day, yr.) instructions) instructions) 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 INSTL GRW 10/28/09 2,253 300 03/09/10 1,953 PIONEER CULLEN VALUE FUND CI 10/28/09 03/09/10 105 98 7 T ROW PRICE BLUE CHIP FROWTH 10/28/09 03/09/10 1,337 1,213 124 Totals. Add the amounts in column (d). Also, combine the

2

<u>4,</u>503

487

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

NELVA E BRUNSTING

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

Name(s) shown on return

Your social security number File Copy

| | | | tal Real Estate and). If you are an individual, | | | | | | | τy, use | |
|-----|--|-------------|--|---------------------|-------------|-----------------------------------|----------------|-----------|-----------------|----------------|--------------|
| _1 | List the type and address of each | ental real | estate property: | | | 2 For each rental | real estate pi | operty | | Yes | No |
| | FARMLAND | | | | | listed on line 1, | did you or you | ur family | | | |
| Α | IOWA | | | | | use it during the | tax year for | personal | | | |
| | | | | | | purposes for mo | | | A | | Х |
| | | | ···· | | | • 14 days or | | | | | |
| В | | | | | | 10% of the to | ntal davs rent | ed at | } | | |
| _ | * | | | | | fair rental va | • | 50 Ut | В | | |
| _ | | | | | | (See page E-4) | 100: | | | - | |
| C | | | | | | (oce page L-4) | | | | | |
| ٠ | * | | | | | | | | c | | |
| Inc | come: | | | Properties | , | | | 7 | otals | L | l |
| | | | Α | В | | С | \Box (| Add colun | nns A, I | 3, and 0 | C.) |
| 3 | Rents received | 3 | | | | | 3 | | | | |
| 4 | Royalties received | 4 | | | | | 4 | | | | |
| Ex | penses: | | | | | | | | | | |
| 5 | Advertising | 5 | | | | | | | | | |
| | Auto and travel (see page E-5) | 6 | | | | | | | | | |
| | Cleaning and maintenance | 7 | | | | | | | | | |
| | Commissions | 8 | | | | | | | | | |
| | Insurance | 9 | | | | | - | | | | |
| | Legal and other professional fees | 10 | 1,000 | | | | | | | | |
| | Management fees | 11 | | , .,, | | | | | | | |
| | Mortgage interest paid to banks, | | · · · · · · · · · · · · · · · · · · · | · | | | | | | | |
| - | etc. (see page E-5) | 12 | | | | | 12 | | | | |
| 13 | Other interest | 13 | | · | | | | | | | |
| | Repairs | 14 | | | | | | | | | |
| | • | 15 | | | | | | | | | |
| | Supplies | 16 | | | | | - | | | | |
| | Taxes | 17 | | | | | | | | | |
| | Utilities | '' | | | | | \dashv | | | | |
| 10 | Other (list) | 40 | | · · · - | | | \dashv | | | | |
| | | 18 | | | | • | \dashv | | | | |
| 19 | Add lines 5 through 18 | 19 | 1,000 | | | · · | 19 | | | 1, | 000 |
| | Depreciation expense or | | • | | | | | | | | |
| | depletion (see page E-5) | 20 | | | | | 20 | | | | |
| 21 | Total expenses. Add lines 19 and 20 | 21 | 1,000 | | | | | | | | |
| | | | | | | | | | | | |
| 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 | | i i | | | | | | | | |
| | on line 22 may be limited. See page | | | | | | | | | | |
| | E-6 to find out if you must file Form | | | | | | | | | | |
| | 8582. Real estate professionals | 23 (| 1,000k | | Ų. | | | | | | |
| | must complete line 43 on page 2 | | | | | | 24 | | | | 0 |
| | Income. Add positive amounts show | | • | | ecoc boro | | | , | | 1 1 | 000) |
| | Losses. Add royalty losses from line Total rental real estate and royalty | | | | | | . 25 | | | | 000) |
| | Parts II, III, IV, and line 40 on page 2 | do not appl | y to you, also enter this a | mount on Form 1040, | line 17, or | | 26 | - | . | -al- 1 | ٥٥٥ |
| For | Form 1040NR, line 18. Otherwise, inc Paperwork Reduction Act Notice, see | | | + LUIT page Z | | | . 26 S | chedule | 일 54 | 49 m 1040 |) 2010 |
| DAA | | • 17 | | | | | - | | | | |

| Sche | edule E (Fo | orm 1040) 2010 | | | | | Attachm | ent Segu | ence | No. 13 | | Page 2 |
|---------------|--|--|---|-----------------------------------|--------------------------------|---|----------------------------------|-----------------------|-----------------------|--------------|------------------------------|--------------|
| Nam | e(s) shown c | n retum. Do not enter name and s | ocial security number if shown | on other side. | | | | Your s | ocial : | security r | umber | |
| N | ELVA | E BRUNSTING | | | | | | 481 | -30 | -4685 | 5 | |
| Cau | tion. The I | RS compares amounts reporte | ed on your tax return with | amounts shown or | Schedule | (s) K-1. | | | | | | |
| P. | art II | Income or Loss From any amount is not at risk, yo | n Partnerships and ou must check the box in o | S Corporation column (e) on line | 1S Note. 28 and atta | If you reach Forπ | eport a loss t n 6198. See | rom an at page E-2 | t-risk (| File: | @op | у |
| | unallowed | porting any loss not allowed in loss from a passive activity (if expenses? If you answered " | that loss was not reported | on Form 8582), o | r unreimbu | - | | [| | es X | No | |
| 28 | | | (a) Name | | (b) E partn | Enter P for ership; S corporation | (c) Check if foreign partnership | ider | Employ ntification | on | (e) Ch any am not a | ount is |
| A | | · · · · · · · · · · · · · · · · · · · | | | 10.0 | оогрогация | partitersrip | | Idinibe | ' | not a | IIISK |
| В | | | | | | | | | | | | |
| <u>c</u> | | | | | | | | | | | | |
| <u>D</u> | | · · · · · · · · · · · · · · · · · · · | | | | ·, | | | | | | |
| | | Passive Income and | Loss | | | Nonp | assive Inco | me and I | Loss | | | |
| | | Passive loss allowed n Form 8582 if required) | (g) Passive income from Schedule K-1 | | hedule K-1 | | (i) Section 1 deduction fron | | | | onpassive n Schedu | |
| <u>A</u> | | | | | | | | | | <u> </u> | | |
| В | | | | | | | | | | ļ | | <u>-</u> |
| 듸 | | | | | | | | | | | | |
| <u>D</u> | Tatala | | | | | | | | | | | |
| 29a b | Totals Totals | | | | | | <u> </u> | | | | | |
| 30 | | mns (g) and (j) of line 29a | | | | | | I | 30 | | | |
| 31 | | mns (f), (h), and (i) of line 29b | · · · · · · · · · · · · · · · · · · · | | | | | | 31 | · | | |
| 32 | | rtnership and S corporation | | | | | | | | 1 | | |
| | • | ere and include in the total on I | , , | | | | | | 32 | | | |
| P | art III | Income or Loss Fron | n Estates and Trusts | S | | | | | | | | |
| 33 | | | (a) Name | | | | | | | | Employer ion numb | er |
| A B | | ELMER H B | RUNSTING DECE | DENTS TR | DTD | | | | | 27-6 | 45310 | 00 |
| | | Passive Incom | e and Loss | | | | Nonpassiv | e Income | and | Loss | | |
| | | ive deduction or loss allowed n Form 8582 if required) | (d) Passive inc | | | . , | ction or loss nedule K-1 | | | | income fr | |
| A B | | C | | 24,013 | | | | | | | | |
| 342 | Totals | | | 24.013 | | | | | | | | |
| b | Totals | 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 1 | 21/323 | -511 Johns Oliver | *************** | | | | | | |
| 35 | | mns (d) and (f) of line 34a | 100000000000000000000000000000000000000 | | | | | | 35 | | 24 | ,013 |
| 36 | Add colu | mns (c) and (e) of line 34b | | | | | | | 36 | k | | 0) |
| 37 | Total es | tate and trust income or (los | ss). Combine lines 35 and | 36. Enter the resu | It here and | | | | | 1 | | |
| 682752R | 35500000000000000000000000000000000000 | the total on line 41 below | <u></u> | <u>.</u> | | <u> </u> | | <u></u> _ | 37 | | 24 | ,013 |
| P | art IV | Income or Loss Fron | | age Investme (c) Excess inclus | | | | | ıal F | | | |
| 38 | | (a) Name | (b) Employer identification number | Schedules Q, (see page I | line 2c | 1 ' ' | cable income (Schedules Q, | line 1b | ecarizo de da | | ome from es Q, line | 3b |
| | | | <u></u> | | | <u> </u> | | | | | | |
| 39 | on other a contract of the state | columns (d) and (e) only. Ent | er the result here and inclu | de in the total on | line 41 belo | w | | 1 | 39 | | | |
| LARBOR, angre | art V | Summary | Torm 4925 Alex normal-4- | line 42 helevi | | _ | | - | 40 | | | |
| 40 41 | | rental income or (loss) from F ome or (loss). Combine lines 26, | • | | | or Form 1 | INANNE line 1 | | 40 41 | | 23 | 3,013 |
| 42 | | liation of farming and fishin | | | 5 70, mic 17, | Si i Olli | TO TOTAL (, MITG.) | | | | | ,, 515 |
| | | and fishing income reported or | | | | | | | | | | |
| | _ | m 1065), box 14, code B; Scho | | | | - | | | | | 900 | |
| | | and Schedule K-1 (Form 1041 | · · · · · · · | | 42 | 2 | 4.9 | 400048600 | | 101 | | |
| 43 | professio | liation for real estate profes anal (see page E-2), enter the e on Form 1040 or Form 1040 | net income or (loss) you re | eported | | | 10 pr | | | | | |
| | | you materially participated und | | | 43 | 3 | | | | |)EAE | <u> </u> |
| DAA | | | | | | | | | Sch | edule E | (Form 10 | (40) 2010 |

-om 6251

Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0074 **2010**

achment 3

Department of the Treasury Internal Revenue Service (99

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

Attach to Form 1040 or Form 1040NR.

Sequence No. 3

481-30**F4@5Cop**V NELVA E BRUNSTING Alternative Minimum Taxable Income (See instructions for how to complete each line.) 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the 90,681 amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.) 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If Taxes from Schedule A (Form 1040), lines 5, 6, and 8 3 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions Miscellaneous deductions from Schedule A (Form 1040), line 27 If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule 6 6 Tax refund from Form 1040, line 10 or line 21 7 7 Investment interest expense (difference between regular tax and AMT) Depletion (difference between regular tax and AMT) 9 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 10 Alternative tax net operating loss deduction 11 Interest from specified private activity bonds exempt from the regular tax Qualified small business stock (7% of gain excluded under section 1202) 13 13 Exercise of incentive stock options (excess of AMT income over regular tax income) 14 14 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 Disposition of property (difference between AMT and regular tax gain or loss) 17 17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 79 Passive activities (difference between AMT and regular tax income or loss) Loss limitations (difference between AMT and regular tax income or loss) 20 20 Circulation costs (difference between regular tax and AMT) 21 21 22 Long-term contracts (difference between AMT and regular tax income) 22 23 Mining costs (difference between regular tax and AMT) 23 24 Research and experimental costs (difference between regular tax and AMT) 24 25 Income from certain installment sales before January 1, 1987 25 Intangible drilling costs preference 26 Other adjustments, including income-based related adjustments 27 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is 91,075 more than \$219,900, see page 8 of the instructions.) Alternative Minimum Tax (AMT) 29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household \$112,500 \$47,450 Married filing jointly or qualifying widow(er) 150,000 72,450 75,000 47,450 Married filing separately 36.225 29 If line 28 is over the amount shown above for your filing status, see page 8 of the instructions. 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 43,625 35 and skip the rest of Part II. 30 $\textbf{31} \quad \bullet \quad \text{If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.}$ If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b, or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 31 9,468 for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 32 Alternative minimum tax foreign tax credit (see page 9 of the instructions) 32 33 Tentative minimum tax. Subtract line 32 from line 31 9,468 33 34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions) 34 35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45

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

Form **6251** (2010)

Part III Tax Computation Using Maximum Capital Gains Rates

| 36 | Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the | amount from line | e 3 | | 42 625 |
|----|--|------------------|----------|----|-------------------------|
| | of the worksheet on page 9 of the instructions | | | 36 | 43,625 |
| 37 | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax | 1 1 | | | File Copy |
| | 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 | | 45 605 | | |
| | 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 | | ļ | | |
| | Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or | | 17 005 | | |
| | 2555-EZ, see page 11 of the instructions for the amount to enter | 39 | 17,035 | 4 | 45 005 |
| 40 | Enter the smaller of line 36 or line 39 | | | 40 | 17,035 |
| | | | | | 0.6 5.00 |
| | 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 | | · | | 6 010 |
| | multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from th | e result | | 42 | 6,913 |
| 43 | Enter: | | | | |
| | • \$68,000 if married filing jointly or qualifying widow(er), | | 24 222 | | |
| | • \$34,000 if single or married filing separately, or | 43 | 34,000 | | , |
| | • \$45,550 if head of household. | | | | |
| 44 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax | | | | |
| | Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of | | | | |
| | the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), | | | | |
| | whichever applies (as figured for the regular tax). If you did not complete either | | 60 006 | | |
| | 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 | 7 | |
| | | | 17 005 | | |
| 46 | Enter the smaller of line 36 or line 37 | 46 | 17,035 | | |
| | | | | | |
| 47 | Enter the smaller of line 45 or line 46 | 47 | | | |
| | | | 17 005 | | |
| 48 | Subtract line 47 from line 46 | 48 | 17,035 | | |
| | | | | | 0 555 |
| 49 | Multiply line 48 by 15% (.15) | | <i>.</i> | 49 | 2,555 |
| | If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 5 | 50. | | | |
| | | =0 | | | |
| 50 | Subtract line 46 from line 40 | 50 | | | |
| | M N' | | | -, | |
| 51 | Multiply line 50 by 25% (.25) | | P | 51 | |
| | A 1117 40 40 414 54 | | | | 0 160 |
| 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). Othe | rwise, | | |
| | multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from th | e 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 255 | 5-EZ, do not ent | er | | |
| | this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructio | ns | ., | 54 | 9,468 |
| | | | | | Form 6251 (2010) |

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

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

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

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

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

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

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

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

DECEASED

2011 IA 1040 Iowa Individual Income Tax Form

___ / ___ 2011 and ending ___ / __ / ___ / ___

| <u> 31EP 1: Fill in all spaces.</u> | You MUST fill in your Social Security Number (SSN). |
|-------------------------------------|---|
| our last name | Your first name/middle initial |
| BRUNSTING | NELVA E |
| pouse's last name | Spouse's first name/middle initial |



File Copy

Current mailing address (number and street, apartment, lot, or suite number) or PO Box 203 BLOOMINGDALE CIR City, State, ZIP VICTORIA Your SSN • 481-30-4685 Check this box if you or your spouse were 65 or older as of 12/31/11. STEP 2 Filing Status: Mark one box only. School District Number • 0000 Single: Were you claimed as a dependent on another person's lowa return? Dependent children for whom an exemption is claimed in Step 3 2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.) many have health care coverage? (including Medicaid or hawk-i) How many do not have health care coverage? 3 Married filing separately on this combined return. Spouse use column B. Married filing separate returns. 4 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: B. Spouse (Filing Status 3 ONLY) A. You or Joint STEP 3 Exemptions X \$ 40 = \$ $1 \times 40 =$ \$ Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 Enter 1 for each person who is 65 or older and/or 1 for each person who is blind 1 x \$ 20 = \$ Dependents: Enter 1 for each dependent TOTAL \$ 60 Enter first names of dependents here: d. B. Spouse/Status 3 B Spouse/Status 3 ↓ STEP 4 1. Wages, salaries, tips, etc. Gross 2. Taxable interest income. If more than \$1,500, complete Sch. B. Income 3. Ordinary dividend income. If more than \$1,500, complete Sch. B. Business income/(loss) from federal Schedule C or C-EZ NOTE: Use only Capital gain/(loss) from federal Sch. D if required for federal purposes 9,756 blue or black ink, Other gains/(losses) from federal form 4797 no pencils or red ink. 58,792 Taxable IRA distributions 9,920 Taxable pensions and annuities Rents, royalties, partnerships, estates, etc. Farm income/(loss) from federal Schedule F Unemployment compensation. See instructions. Other income, gambling income, bonus depreciation/sec. 179 adjustment 14 137,901 GROSS INCOME. ADD lines 1-14. STEP 5 16. Payments to an IRA, Keogh, or SEP Adjust-Deductible part of self-employment tax ments to Penalty on early withdrawal of savings Income 19. 6,000 Moving expense deduction from federal form 3903 lowa capital gain deduction certain asset sales ONLY (see instructions) 23. 7,062 Total adjustments. ADD lines 16-24. NET INCOME. SUBTRACT line 25 from line 15. 2,967 Federal income tax refund / overpayment received in 2011



Addition for federal taxes. ADD lines 27 and 28.

Federal Tax

and ↑ Deduc-

Addition 29.

2,967

133,806

12,180

34. Deduction for federal taxes. ADD lines 31, 32, and 33. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.

12,180

| 000065 | | | | | | | | | |
|-----------------|-------------|---|---|---------------------------------------|-----------------------|---------------------------------------|---------------------------------------|-------------------|-----------------|
| | | NELVA E | BRUNSTING | | | | | | 481-30-4685 |
| 2011 IA | ۱ ۱ | 040, page 2 | | В | . Spouse/Status 3 | A. You or J | oint B. | Spouse/Status 3 | A. You or Joint |
| STEP 7 | 36. | BALANCE. From side 1, line 35 | i | | | | 36. | | 121,626 |
| Taxable | | 37. Total iternized deductions fr Taxpavers with bonus depor | rom federal Schedule A | 37 | | 109, | 824 | | - |
| income | | 38. Iowa income tax if included | eciation/sec. 179 must use low in line 5 of federal Schedule A | | | | | Complete lin | es 37-40 |
| | | 39 BALANCE Subtract line 38 | from line 37 or enter the ons from the lowa Schedule A: | | | 109, | 824 | ONLY if you | itemize. |
| | | 40. Other deductions | | 40 | | | | | e Copy |
| | 41. | | X Itemized. Add lines | | Standard | | | | C CODY 824 |
| | 42. | TAXABLE INCOME. SUBTRAC | | | ш . | | 42. | | 11,802 |
| STEP 8 | _ | | 1. | | | | 359 | | 11,002 |
| | 43. | Tax from tables or alternate tax | | - | | <u> </u> | 333 | | |
| Tax, Credits | 44. | lowa lump-sum tax. 25% of fede | | | | | | | |
| and | 45. | lowa minimum tax. Attach IA 62 | | ⁴⁵ | ,, , | | | | 250 |
| Checkoff | 46. | Total tax. ADD lines 43, 44, and | | | | | | | 359 |
| Contribu- | 4 7. | Total exemption credit amount(s | | | | | <u>60</u> | | |
| tions | 48. | Tuition and textbook credit for d | lependents 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 | o, enter zero. | | | 50. | 0 | <u>299</u> |
| | 51. | Credit for nonresident or part-ye | | | | | | | ▲ 299 |
| | 52. | BALANCE SUBTRACT line 51 | from 50. If less than or equal | | | | | 0 | 0 |
| | 53. | Other nonrefundable lowa credit | | | | | | | A |
| | 54. | BALANCE, SUBTRACT line 53 | Fr. 50 | | | | | | |
| | 55. | School district surtax/EMS surta | | | | | | 0 | |
| | | | | | | | | ··········· | <u> </u> |
| | 56. 57. | Total Tax, ADD lines 54 and 55. | DD columns A & R on line 66 | and enter here | | | 3 0 | | 0 |
| | 57. 58. | Total tax before contributions. Al Contributions. Contributions will in | reduce your refund or add to | the amount you owe | . Amounts must be in | whole dollars. | <i></i> | 57. | |
| | | Fish/Wildlife | State Fair | | nters/Veterans | Child Abuse | Prevention | Enter | |
| | | 8a: 🛦 | 58b: _ | 58c: . | ▲ | 58d: 🛦 | | total. 58. | |
| | 59. | TOTAL TAX AND CONTRIBUT | NONS. ADD lines 57 and 58. | | | · · · · · · · · · · · · · · · · · · · | | 59. | 0 |
| STEP 9 | 60. | lowa income tax withheld | | | | | | | |
| Credits | 61. | Estimated and voucher payment | ts made for tax year 2011 | 61. | | | <u>690</u> | | |
| | 62. | Out-of-state tax credit. Attach IA | \ 130. | 62. | | | | | |
| | 63. | Motor fuel tax credit. Attach IA | | | | A | | | |
| | 64. | i i | d dependent care credit OR | | | | | | |
| | | ▲ Early chil | Idhood development credit | 64. | | A | | | |
| | 65, | lowa earned income tax credit. | | | | <u> </u> | | | |
| | 66. | Other refundable credits. Attach L | | | • | | | | |
| | 67. | | | | _ | | 690 | | |
| | 68. | TOTAL CREDITS. ADD column | ss A and B on line 67 and ent | · · · · · · · · · · · · · · · · · · · | | * | | 68 | 690 |
| STEP 10 | 69. | If line 68 is more than line 59, S | | | | | | | <u>690</u> |
| Refund | | | | | | | | | 690 |
| or | 70. | Amount of line 69 to be REFUNI For a faster refund file electro | บะบ onically. Go to www.iowa.go | ov/tax for details or | mail return to | | | REFUND 70. | 090 |
| Amount | | Iowa Income Tax - Refund Pro | | | s IA 50319-0120 | | | | |
| You Owe | 71. | Amount of line 69 to be applied to | | | | | | | |
| | 72. | If line 68 is less than line 59, SU | JBTRACT line 68 from line 59 | This is the AMOUN | | | | | A |
| | 73. | Penalty for underpayment of est | imated tax from IA 2210 or IA | ∆ 2210F ▲ | Check if annua | alized income method is | | | |
| | 74. | Penalty and interest | . 74a. Penalty | | ▲ 74b. Interest _ | | 🔺 ADD E | inter total 74. | ··· |
| | 75. | TOTAL AMOUNT DUE ADD. III | | | | | PAY THIS | AMOUNT 75. | A |
| | | You can pay online at www.io PO Box 9187, Des Moines IA | | | | sing, | | | |
| STEP 11 | POLIT | CAL CHECKOFF. This checkoff | | | \$1.50 to Democra | atic Party | | \$1.50 to Demo | ocratic Party |
| | | t of tax you owe or decrease your | | ▲ SPOUSE: | \$1.50 to Republic | | ▲ YOURSE | | · - |
| | | | | _ C. OOOL. | | · - 1 | - 100106 | | · H |
| | | | | | \$1.50 to Campaig | | · · · · · · · · · · · · · · · · · · · | \$1.50 to Camp | |
| STEP 12 | ı | (We), the undersigned, d | leclare under penalty of | of perjury that I | (we) have exami | ned this return, in | cluding all a | ccompanying scl | hedules |
| | â | and statements, and, to th | e best of my (our) kno | owledge and be | lief, it is a true, c | orrect, and comple | ete retum. D | eclaration of pre | parer |
| PLEASE | P (| other than taxpayer) is ba | sed on all information | of which the pr | eparer has any k | knowledge. | | | |
| SIGN HER | | | | | X 11/11/1 | ll RICHARD | יאדק אַ | CERS CDA | 04/05/12 |
| | _ | | | | "1// - | \-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\ | | LIN VIA | 04/00/14 |



Your Signature

Spouse's Signature

SIGN HERE

This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs.

MAILING ADDRESSES: See lines 70 and 75 above.

P5455

42-1277139

Check if Deceased Date of Death Preparer's Signature

Daytime Telephone Number

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

Date

712-722-3375

Daytime Telephone Number

lowa Itemized Deductions

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

| Name(s) as show NELVA E | | , • | ocial Sedurit 181–30– | 4685 |
|----------------------------|-------|--|--------------------------|------------------|
| NOTE: If you have | e fed | eral bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site. | | |
| Medical and | | Do not include health insurance premiums deducted on IA 1040, line 18. | | |
| Dental | 1. | Medical and dental expenses 1. 117,8 | 31 | |
| Expenses | 2. | Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here | | |
| | 3. | Subtract line 2 from line 1. If less than zero, enter zero. | | 106,420 |
| Taxes | 4. | State and Local (Check only one box): | | - - |
| You Paid | | a Other state and local income taxes. Do not include lowa Income Tax Include School District Surtax and EMS Surtax paid in 2011 OR | .37 | |
| | | b X General sales taxes only from line 5b of the Federal Schedule A. | | |
| | 5. | Real estate taxes 5 5 2, 0 | 27 | |
| | 6. | Personal property taxes, including annual vehicle registration | 57 | |
| | 7. | Other taxes. List the type and | | |
| | | amount FOREIGN TAXES - 1041-GT 7. 1 | .23 | |
| | 8. | Add amounts on lines 4, 5, 6, and 7. Enter the total here. | | 3,344 |
| Interest | 9a | Home mortgage interest and points reported on federal form 1098 9a. | | |
| You | 9b | Home mortgage interest not reported on federal form 1098 | - | |
| Paid | 10. | Points not reported on federal form 1098 | | |
| | 11. | Qualified mortgage insurance premiums | | |
| | 12. | Investment interest. Attach federal form 4952 if required. 12. | | |
| | 13. | Add lines 9a-12. Enter total here. | | |
| Gifts | 14. | Contributions by cash or check | 60 | |
| to | 15. | Other than by cash or check. You must attach federal form 8283 if more than \$500. | | |
| Charity | 16. | Carryover from prior year as adjusted for disallowance of bonus depreciation | | |
| Onanty | 17. | Add lines 14 through 16. Enter total here. | | 60 |
| Casualty/Theft Loss | 18. | Casualty or theft loss(es). Attach federal form 4684. | | |
| Job Expenses | 19. | Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required | | |
| and | 20. | Tax preparation fees 20. | | |
| Misc. | 21. | Other expenses. List type and | | |
| | 21. | | | |
| Deductions | | amount21 | | |
| | 22. | Add the amounts on lines 19, 20, and 21. Enter the total here | | |
| | 23. | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here | | |
| | 24. | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. | | 0 |
| | | | <u>2</u> 7. | |
| Other Misc. Deductions | 25. | Other miscellaneous deductions not subject to 2% AGI Limit. List type | 05 | |
| | ├ | and amount. | 25. | |
| Total | 26. | Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here | . 26. | 109 , 824 |
| Itemized | | | | |
| Deductions | | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040. | | |
| Proration | | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE | | YOU |
| of | 27. | Enter the lowa net income of both spouses from IA 1040, line 26 27b. | 27a. | |
| Deductions | 28. | Total lowa net income, add columns 27a and 27b. Enter the total here. | | |
| Between | 29. | Divide the amount on line 27a by the amount on line 28. Enter the percentage here. | 29 | % |
| Spouses | 30. | Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A | | |
| Cpouses | 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 | ISF) 31 | |
| | 1 | I ming states -, since the amount on the ob, column A of your spouses return | ~~~ , ~ | |

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



2011 IA 1040 Schedule B

Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number

481**File 4600 p**\

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

PART I:

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

INCOME

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.

| N CB | Check or | ne for each | payer | |
|---|----------|-------------|-------|---------------------------------------|
| Name of 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:

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

DIVIDEND

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

INCOME

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

Dividend Income. List Names of All Payers.

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



000065

Iowa Nonresident and Part-year Resident Credit

| Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING | | Social Security Number |
|---|---|----------------------------|
| | YOU MUST FILE THIS F | |
| | You are a nonreside | nt of lowa with income |
| You are a nonresident of lowa | from Iowa sources, o | or |
| You are a part-year resident of lowa | You are a part-year | |
| Date moved into lowa: | · · · | |
| and/or | · Enclose this form and | a copy of your federal |
| Date moved out of lowa: | return with your lowa | return. (IA 1040) |
| | Report only lowa-sour | ce income on the IA 126. |
| Your spouse is a nonresident of lowa | You may benefit by us | sing filing status 3 or 4. |
| Your spouse is a part-year resident of lowa | IOWA-SO | JRCE INCOME |
| Date moved into lowa: | B. SPOUSE | A. YOU OR JOINT |
| and/or | | A. YOU OR JOINT |
| Date moved out of lowa: | Filing Status 3 Only | |
| . Wages, salaries, tips, etc. | 1 | |
| . Taxable interest income | 2. | |
| . Ordinary dividend income | 3. | |
| . Alimony received | 4. | • |
| . Business income or (loss) | 5. | |
| . Capital gain or (loss) | 6. | |
| Other gains or (losses) | 7. | |
| . Taxable IRA distributions | 8. | |
| . Taxable pensions and annuities | 9. | • |
| Rents, royalties, partnerships, estates, etc. | 10. | |
| . Farm income or (loss) | 11. | |
| Unemployment compensation | 12. | |
| Taxable Social Security benefits. | 13. | |
| Other income, gambling income, bonus depreciation/section 179 adjustment | 14. | |
| CROCC INCOME ADD Sees 4.44 | | |
| Payments to an IRA, Keogh, or SEP while an Iowa resident | | |
| Deduction for self-employment tax | | |
| Health insurance deduction | 17 | |
| Health insurance deduction | 18 | |
| Penalty on early withdrawal of savings Alimony paid | 00 | |
| | | |
| Moving expense deduction into lows only | 22 | |
| = ' | | |
| lowa capital gain deduction Other adjustments | 24 | |
| Total adjustments ADD lines 40 04 | 25. | |
| . IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION | 26. | |
| | | |
| . All-source net income from line 26, IA 1040 | | .0% 100.0% |
| . lowa 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. <u></u> | |
| Nonresident/part-year resident credit percentage: | •• | 100 0 |
| Subtract the percentage on line 28 from 100.0%. | 29. | <u> </u> |
| . Iowa tax on total income from line 43, IA 1040 | | 359 |
| . Total credits from line 49, IA 1040 | | 60 |
| Tax after credits. Subtract line 31 from line 30. | 32 | 299 |
| . Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29. | 33. | 299 |



| lowa Department of Revenue | • | 2 | 011 IA 6251 |
|--|--|-----------------------|---------------------------------------|
| www.iowa.gov/tax | | ` | |
| | lo | owa Minimum Ta | x Computation |
| Name(s) as shown on IA 1040 or IA 1041 | | SSN or FEIN | |
| | | | le Copy |
| NELVA E BRUNSTING | | 481-30-4685 | |
| PART I: Adjustments and Preferences. S | ee instructions. | | |
| If you itemized deductions on Schedule A | A, start on line 1. If you did not itemize on your IA 10 | 040, start on line 7. | |
| 1. Medical and dental from line 2, federal form 6 | 251 | 1 | 3,804 |
| 2. Taxes from line 3, federal form 6251, less any | lowa income tax included on that line | 2. | 3,804 3,344 |
| 3. Certain interest on a home mortgage not used | to build, buy, or improve your home, from line 4, federal form 6 | 5251 3. | |
| 4. Miscellaneous itemized deductions from line 5 | | | |
| 5. Refund of taxes from line 7, federal form 6251 | , less any lowa income tax included on that line | | · · · · · · · · · · · · · · · · · · · |
| 6. Investment interest from line 8, federal form 6 | | | |
| 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 for | n 6251 | 8. | |
| 9. Incentive stock options from line 14, federal for | orm 6251 | 9. | |
| 10. Passive activities from line 19, federal form 62 | | 10 | |
| 11. Beneficiaries of estates and trusts from line 1 | 5, federal form 6251 | 11 | |
| 12. Enter the amount for each corresponding item | | | |
| a. Circulation expenditures (line 21) a. | h. Patron's adjustment | | |
| b. Depreciation (pre-1987) b. | | | |
| c. Installment sales (line 25) c. | j. Research and experimental (line 24) j. | | |
| d. Large partnerships (line 16) d. | k. Section 1202 exclusion (line 13) k. | | |
| e. Long-term contracts (line 22) e. | | | |
| f. Loss limitations (line 20) f. | | | |
| g. Mining costs (line 23) g. | | 12 | |
| 13. Total Adjustments and Preferences. Comb | oine lines 1 through 12. | 13. | 7,148 |
| PART II: Alternative Minimum Taxable In | | | |
| 14. Taxable income from IA 1040, line 42; or IA 1 | 041, line 22 | 14 | 11,802 |
| 15. Net operating loss deduction. Do not enter as | a negative amount. | 15. | |
| | | | 11,802 |
| | | | 18,950 |
| 18. Alternative tax net operating loss deduction. S | See instructions. | 18 | |
| 19. Alternative Minimum Taxable Income. Subtract | t line 18 from line 17. | 19. | 18,950 |
| PART III: Exemption Amount and Alterna | | | |
| 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 |

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32. 29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero. 30. Total net income plus total adjustments and preferences. See instructions. 30. 31. Divide line 29 by line 30 and enter the result to three (3) decimal places. 32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.

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



22. Subtract line 21 from line 19. If the result is zero or less, enter zero.

24. Subtract line 23 from line 20. If the result is zero or less, enter zero. 25. Subtract line 24 from line 19. If the result is zero or less, enter zero.

27. Regular tax after credits. See instructions.

28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,

23. Multiply line 22 by 25% (0.25).

26. Multiply line 25 by 6.7% (0.067).

21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))

line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.

Form **IA1040**

Iowa Federal Tax Adjustment Worksheet

2011

| lame | LVA E BRUNSTING | | Identification Number 30-4685 |
|-------|---|-------------|-------------------------------|
| 14111 | Federal Refund - Iowa Form 1040 Line 27 | | ile Copy |
| 1. | 2010 federal refund | 1. <u> </u> | 2,9 67 |
| 2. | Less 2010 federal earned income credit (less federal advance earned income payment) | | |
| 3. | Less 2010 additional child tax credit | | |
| 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 (lowa 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 applicable11 | | 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 | | |
| | 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 Lin | e 32 | |
| | | | |
| 1. | Overpayment applied from 2010 return | | |
| 2. | Estimates paid in 2011 | 2 | 12,180 |
| 3. | Total Federal Estimated tax payments made in 2011 | 3. | |
| | 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 | | 8,393 |
| 2. | Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment | | |
| 3. | | | 8,393 |
| 4. | | | 11,360 |
| 5. | 2010 unpaid liability before federal refundable credits (Line 3 minus Line 4) | | |
| 6. | Refundable credits: | ··· • — | |
| 0. | | | |
| | 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. | - - | |
| _ | Application of refundable credits to 2010 unpaid federal tax liability (Lesser of line 5 or line 6) | | |
| 8. | Paid with 2010 federal tax return (Does not include penalties and interest or additional taxes or repayments (from line 2)) | ø | |
| 9. | Federal extension and additional payments from 2010 federal return | 9 | |
| | Federal Motor Vehicle Fuel Tax Credit from 2011 federal return | | |
| 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 |
| | 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 |

Any

| Form IA1040 | | lowa Low | Income E | xemption Works | heet | 2011 |
|---|----------------------------|---------------------------------|------------|---|---|---------------------|
| Name | | - | | | Taxpayer Id | entification Number |
| NELVA E BRU | JNSTING | | | | 481- B ŷ | le ©opy |
| Filing status | | | 1 | Dependent of anothe Age 65 or older on 1 | er 2/31/11 | <u>X</u> |
| | · | | | Spouse | Taxpayer or Joint | |
| 1. Add: | | | | | | |
| (a) Net income fro | m line 26, Form | IA1040 | (a) | | | |
| (b) Pension exclus | ion from line 21, | Form IA1040 | (b) | · · · · · · · · · · · · · · · · · · · | | |
| • | | al Security Worksheet, Line 12) | (c) | | | |
| (d) Lump-sum dist | ribution separate | ly taxed on federal Form | | | | • |
| (e) Net operating i | oss carryover | | (e) | | | r |
| | | | | | 2 | 1,000 |
| | | | Resident L | imitations | · | |
| | | | | Age 65 or Olde | er . | |
| | | | | Age os or Olde | | |
| Filin | ng Status | Dependent of Ano | other | On 12/31/11 | Income Less Th | an |
| | ng Status Single | Dependent of Ano | other | - | Income Less The \$ 5,000 | an |
| | • | • | other | On 12/31/11 | | |
| S | • | • | other | On 12/31/11 | \$ 5,000 | |
| \$ | Single | Yes | other | On 12/31/11 N/A | \$ 5,000 Income Less The Or Equal To | |
| 9 | Single | Yes No | other | On 12/31/11 N/A No | \$ 5,000 Income Less The Or Equal To \$ 9,000 | |
| Filis | ng Status | Dependent of Ano | other | - | Income Less The | an |

Iowa Source Filing Status Income Less Than \$ 1,000

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

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

Documents for: BRUNSTING, NELVA E Tax Documents

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

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

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

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

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

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

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

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

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

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

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

| For the year Jan. 1-De | | | Jal Income Tax Return | . , | , 2011, endi | IB No. 1545-0074 | T- | | | rate instruc | in this space. ctions. |
|--|------------|-------------------------|--|------------------------|-----------------|--|----------|--------------|--|--------------------------------|-------------------------------------|
| Your first name and initial Last name DECEASED | | | | | | - | | | security num | | |
| NELVA E | | | BRUNSTING | | | 11/11/ | | | | 30-46 | |
| If a joint return, spouse | 's first i | name and initial | Last name | | | | | | e's soc | cial security | number |
| | | | | | | | | | ЬII | e Co | opy |
| | | | .O. box, see instructions. | | | Apt | no. | | | ure the SSN(on line 6c are | |
| 203 BLO | - | | IR | | | | | | | | ction Campaig |
| VICTORIA | | , and ZIP code. If you | have a foreign address, also complete spaces TX 77904 | below (see instructio | ns). | | | | Chec if filin | ck here if you, | or your spouse \$3 to go to this |
| Foreign country name | | | Foreign province/county | | | Foreign postal code | | | not c | hange your ta | Spouse |
| Filing Status | 1 2 | X Single | ly (even if only one had income) | 4 | | hold (with qualifying person is a child but neere. | | | | | |
| 01 - 1 | 3 | ⊣ ∵ | arately. Enter spouse's SSN above | 5 🗆 | Qualifying wido | w(er) with dependent | child | | | | |
| Check only one box. | _ | and full name her | | | | , , | | | | | |
| | 6a | X Yourself. It | f someone can claim you as a depe | ndent, do not d | heck box 6a | l | | | <u> </u> | Boxes che | |
| Exemptions | b | Spouse | | | | | | | <u>}</u> | on 6a and No. of child | DD |
| | С | Dependents: | | (0) | | (0) 5 | | (4) child | ✓ if under | on 6c who: | • |
| | | | | | Dependent's | '' ' | ndent's | for c | | • did not l | |
| | | (1) First name | Last name | social se | curity number | relationshi | o to you | (see | instr.) | you due to or separati | divorce |
| If more than four | | | | | | | | | | (see instru | |
| dependents, see instructions and | | | | | | | | | 4- | Dependent | |
| check here ▶ | | | | | | - | | - | + | not entered | d above |
| | | | | | | | | | | Add numbe | |
| | <u>d</u> | | of exemptions claimed | | | , | | <u>.</u> | | lines above | e ▶ <u>1</u> |
| Income | 7 8a | | | | | | | 7 8a | +- | | 463 |
| | b | | st. Attach Schedule B if required | | | | 387 | oa | | | 400 |
| Attach Form(s) W-2 here. Also | 9a | Ordinany divides | nterest. Do not include on line 8a ands. Attach Schedule B if required | | [80] | | 50 / | 9a | 200 | | 13,239 |
| attach Forms | b | Qualified divide | | | 9b | | 3,208 | Ja | | | 10,200 |
| W-2G and | 10 | | s, credits, or offsets of state and loc | ral income taxes | [36] | | | 10 | 3 | | 488 |
| 1099-R if tax was withheld. | 11 | Alimony receive | | | | | | 11 | | | 100 |
| If you did not | 12 | • | ne or (loss). Attach Schedule C or C | | | | I | 12 | 1 | | |
| get a W-2, | 13 | Capital gain or (loss). | Attach Schedule D if required. If not required, ch | and born | | | | 13 | | | 9,756 |
| see instructions. | 14 | Other gains or | (losses). Attach Form 4797 | | | | | 14 | | | , |
| | 15a | IRA distribution | s 15a | 58 , 792 | b Taxab | le amount | | 15b | | | 58,792 |
| | 16a | Pensions and a | annuities 16a | | b Taxab | le amount | | 16b | | | 9,920 |
| Enclose, but do | 17 | Rental real esta | ate, royalties, partnerships, S corpor | rations, trusts, e | tc. Attach So | chedule E | | 17 | | | 41,938 |
| not attach, any payment. Also, | 18 | Farm income o | r (loss). Attach Schedule F | | | | | 18 | <u> </u> | | |
| please use | 19 | Unemployment | compensation | | · | | | 19 | | | |
| Form 1040-V. | 20a | Social security be | enefits 20a | 20,642 | b Taxab | le amount | | 20b | ـــــ | | 17 , 546 |
| | 21 | | List type and amount | | | | | 21 | ₩ | | |
| | 22 | | mounts in the far right column for lin | es 7 through 21 | 1 1 | r total income | | 22 | 8 | 1 | 52 , 142 |
| A -1:41 | 23 | Educator exper | | | 23 | · | | | 200 | | |
| Adjusted | 24 | | ss expenses of reservists, performing | - | 24 | | | ŧ. | 46.000 | | |
| Gross | 25 | | nment officials. Attach Form 2106 o account deduction. Attach Form 88 | | | | | | SC Control | | |
| Income | 25 26 | | es. Attach Form 3903 | | 26 | | | | Series Series | | |
| | 27 | • | of self-employment tax. Attach Sch | edule SF | 27 | | | ř | See a se | | |
| | 28 | • | SEP, SIMPLE, and qualified plans | leddie SL | 28 | | | | 7 | | |
| | 29 | , , | baselik issaassa dadaafisa | , | | | | | | | |
| | 30 | , , | | | 20 | | - | | WIRE CORP. | | |
| | 31a | • | b Recipient's SSN ▶ | | 31a | | | | Solden | | |
| | 32 | IRA deduction | | | | | | | TOTAL STREET | | |
| | 33 | Student loan in | terest deduction | | 33 | | | | - Contraction | | |
| | 34 | Tuition and fee | s. Attach Form 8917 | | 34 | | | | | | |
| | 35 | Domestic produ | uction activities deduction. Attach Fo | orm 8903 | 35 | | | | - CO. (CO. (CO. (CO. (CO. (CO. (CO. (CO. | | |
| | 36 | Add lines 23 th | rough 35 | | | | | 36 | <u> </u> | | |
| | 37 | C L. 4 | from line 22. This is your adjusted | | | | | 37 | 1 | 1 | E2 1/2 |

| 000065 | | | | |
|---|--|--|-------------------------------------|---|
| Form 1040 (2011) | NEL | VA E BRUNSTING | 48 | 31–30–4685 _{Page} 2 |
| Tax and | 38 | Amount from line 37 (adjusted gross income) | 38 | 152,142 |
| Credits | 39a | Check X You were born before January 2, 1947, Blind. Total boxes | | |
| • round | | if: Spouse was born before January 2, 1947, Blind. Schecked ▶ 39a | 1 | |
| | n b | If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b | П | |
| Standard | | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 110,886 |
| Deduction | 40 | · · · · · · · · · · · · · · · · · · · | | |
| for— | 41 | Subtract line 40 from line 38 | 41 | File Copy256 |
| People who check any | 42 | Exemptions. Multiply \$3,700 by the number on line 6d | 42 | 3,700 |
| box on line 39a or 39b or | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 37,556 |
| who can be | 44 | Tax (see instr.). Check if any from: a Form(s) b Form c 962 elec. | 44 | 4,432 |
| claimed as a dependent, | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| see | 46 | Add lines 44 and 45 | 46 | 4,432 |
| instructions. | 47 | Foreign tax credit. Attach Form 1116 if required 47 | 100 | |
| All others: | 48 | Credit for child and dependent care expenses. Attach Form 2///1 | | |
| Single or Married filing | 49 | Education credits from Form 8863, line 23 | - | |
| separately, \$5,800 | 1 | | \dashv | |
| Married filing | 50 | The state of the s | | |
| jointly or Qualifying | 51 | Child tax credit (see instructions) 51 | + | • |
| widow(er), | 52 | Residential energy credits. Attach Form 5695 52 | 4. | |
| \$11,600 | 53 | Other credits from Form: a 3800 b 8801 c 53 | | |
| Head of household, | 54 | Add lines 47 through 53. These are your total credits | 54 | |
| \$8,500 | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 4,432 |
| 011 | 56 | Self-employment tax. Attach Schedule SE | 56 | |
| Other | 57 | Unreported social security and Medicare tax from Form: a 4137 b 8919 | 57 | |
| Taxes | 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 | 1 | |
| | 60 | Other taxes. Enter code(s) from instructions | 60 | |
| | 61 | Add lines 55 through 60. This is your total tax | 61 | 4,432 |
| | 62 | Federal income tax withheld from Forms W-2 and 1099 62 | _ | |
| Payments | 63 | 2011 estimated tax payments and amount applied from 2010 return 63 9, 34 | O | |
| If you have a | 64a | Earned income credit (EIC) 64a | | |
| qualifying | ь | Nontaxable combat pay election 64b | | |
| child, attach Schedule EIC. | 65 | Additional child tax credit. Attach Form 8812 65 | | |
| Scriedule Erc. | 66 | | _ | |
| | | | | ' |
| | 67 | First-time homebuyer credit from Form 5405, line 10 | | |
| | 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? | ▶ b | Routing number 113000023 ▶ c Type: X Checking Savings | | -7000 |
| See | ▶ d | Account number 586027563523 | | |
| instructions. | , - | | | |
| Amarint | 75 | Amount of line 73 you want applied to your 2012 estimated tax ▶ 75 | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions | 76 | |
| You Owe | | Estimated tax penalty (see instructions) 77 | 15.0 | |
| Third Part | ν Do you | want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Complete | | |
| Designee | Designee | 's Personal identification number (PIN) | | 4948 |
| Designed | name | ► RICHARD K RIKKERS CPA Phone no. | <u>▶ 71</u> | 2 - 722-3375 |
| | | nalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge | and belief | : ! |
| Sign | Under per | | | • |
| Sign Here | Under per they are t Your sign | rue, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Date Your occupation | | Daytime phone number |
| Here Joint return? | they are t | ature Date Your occupation | | Daytime phone number |
| Here Joint return? See instr. | Your sign | ature Date Your occupation DECEASED | | If the IRS sent you an Identity |
| Here Joint return? See instr. Keep a copy for your | Your sign | ature Date Your occupation | | If the IRS sent you an identity Protection PIN, enter it here |
| Joint return? See instr. Keep a copy for your records. | they are to Your sign Spouse's | ature Date Your occupation DECEASED 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.) |
| Joint return? See instr. Keep a copy for your records. | Your sign Spouse's Print/Type pr | ature Date Your occupation DECEASED signature. If a joint return, both must sign. Date Spouse's occupation Preparer's name Date Out OS (| Chec | If the IRS sent you an identity Protection PIN, enter it here (see instr.) |
| Joint return? See instr. Keep a copy for your records. | they are to Your sign Spouse's Print/Type pr | ature Date Your occupation DECEASED signature. If a joint return, both must sign. Date Spouse's occupation reparer's name Preparer's signature Date K RIKKERS CPA RICHARD K RIKKERS CPA 04/05/ | 12 self-e | If the IRS sent you an Identity Protection PIN, enter it here (see instr.) * if PTIN proposed P00144154 |
| Joint return? See instr. Keep a copy for your records. | Your sign Spouse's Print/Type pr | ature Date Your occupation DECEASED signature. If a joint return, both must sign. Date Spouse's occupation reparer's name Preparer's signature Date K RIKKERS CPA RICHARD K RIKKERS CPA 04/05/ ► KROESE & KROESE P.C. | أما | If the IRS sent you an Identity Protection PIN, enter it here (see instr.) * if PTIN proposed P00144154 |
| Joint return? See instr. Keep a copy for your records. Paid Preparer | they are to Your sign Spouse's Print/Type pr | ature Date Your occupation DECEASED | 12 self-e Firm's Elf Phone no | If the IRS sent you an Identity Protection PIN enter it here (see instr.) * if PTIN employed P00144154 1 42-1277139 |

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

OMB No. 1545-007

Attach to Form 1040

► See Instructions for Schedule A (Form 1040).

ZU11

| Internal Revenue Service | ry | (99) Attach to Form 1040. | ons for Schedule A | (101111 10 | 140 j. | Sequence No. | 07 |
|--------------------------|-----------|--|---------------------------------------|----------------|------------------|--|--------------|
| Name(s) shown on Form 1 | | | | | r social securi | ellaria de la compansión de la compansió | 250551070 |
| | <u>BR</u> | UNSTING | Taxosovaka | | 31-30 E 4 | ile Cop | V |
| Medical | | Caution. Do not include expenses reimbursed or paid by others. | | | | | |
| and | 1 | Medical and dental expenses (see instructions) | 1 1 | 18 , 89 | 3 | | |
| Dental | 2 | Enter amount from Form 1040, line 38 2 152, 142 | | | | | |
| Expenses | 3 | Multiply line 2 by 7.5% (.075) | 3 | 11,41 | | 100 | 400 |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | 4- | 107 | , 482 |
| Taxes You | 5 | State and local (check only one box): | _ | 1 10 | 7 | | |
| Paid | | a Income taxes, or | 5 | 1,13 | - | | |
| | | b X General sales taxes J | | | _ | | |
| | 6 | Real estate taxes (see instructions) | 6 | 2,02 | 7 | | |
| | 7 | Personal property taxes | 7 | 5 | 7 | | |
| | 8 | Other taxes. List type and amount | | | | | |
| | | FOREIGN TAXES - 1041-GT | 8 | 12 | 3 | | |
| | 9 | Add lines 5 through 8 | | | 9 | 3 | ,344 |
| Interest | 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | | | | |
| You Paid | 11 | Home mortgage interest not reported to you on Form 1098. If paid to the | | | | | |
| | | person from whom you bought the home, see instructions and show that | | | | | |
| Note. | | person's name, identifying no., and address ▶ | | | 909 | | |
| Your mortgage | | | | | | | |
| interest deduction may | | | | | | | |
| be limited (see | | | 11 | | | | |
| instructions). | 12 | Points not reported to you on Form 1098. See instructions for | i . | | | | |
| | | 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 | Largesausag | <u> </u> | 15 | | |
| Gifts to | 16 | Gifts by cash or check. If you made any gift of \$250 or more, | | | | | |
| Charity | | see instructions | 16 | 6 | 50 | | |
| If you made a | 17 | Other than by cash or check. If any gift of \$250 or more, see | | | | | |
| gift and got a | | instructions. You must attach Form 8283 if over \$500 | 17 | | | | |
| benefit for it, | 18 | Carryover from prior year | 18 | | | | |
| see instructions. | 19 | Add lines 16 through 18 | <u></u> | | 19 | <u> </u> | 60 |
| Casualty and | | | | | | | |
| Theft Losses | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | Isocobewed | | 20 | | |
| Job Expenses | 21 | Unreimbursed employee expenses—job travel, union dues, | | | | | |
| and Certain | | job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | | | | | |
| Miscellaneous | | * | 21 | | | | |
| Deductions | 22 | Tay preparation fees | 22 | | | | |
| | | Tax preparation fees Other expenses—investment, safe deposit box, etc. List type | | | | | |
| | | | | | | | |
| | | | 23 | | | | |
| | 24 | Add lines 21 through 23 | 24 | | | | |
| | | Enter amount from Form 1040, line 38 25 | | | | | |
| | | Multiply line 25 by 2% / 02\ | 26 | | | | |
| | | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | L | | 27 | | |
| Other | | Other—from list in instructions. List type and amount | · · · · · · · · · · · · · · · · · · · | | 21 | | |
| Miscellaneous | 20 | Ones—none list in insuluctions, List type and amount | | | | | |
| Deductions | | | | | 28 | | |
| Total | 29 | Add the amounts in the far right column for lines 4 through 28. Also, e | nter this amount | | | | |
| Itemized | | on Form 1040, line 40 | | | 29 | 110 | , 886 |
| Deductions | 30 | If you elect to itemize deductions even though they are less than your | standard | . – | , | y seguina | |
| | | deduction, check here | | | | 11 | 1 \$5 |
| For Paperwork Re | duc | tion Act Notice, see Form 1040 instructions. | | | Schedu | ule A (Form 104 | 10) 2011 |

SCHEDULE B

(Form 1040A or 1040).

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040A or 1040.

► See instructions on back.

80

| Name(s) shown on NELVA | | BRUNSTING | | ur social secu 81-30- | - | |
|-----------------------------------|----------|---|-----|--------------------------|---|---------------------|
| Part I | 1 | List name of payer. If any interest is from a seller-financed mortgage and the | 7 | File | Smooth 1 | 17 |
| laiti | • | buyer used the property as a personal residence, see instructions on back and list | ł | 1110 | Opp | y |
| Interest | | this interest first. Also, show that buyer's social security number and address | i | | | |
| | | EDWARD JONES | ļ | | | 463 |
| | | | | | | 100 |
| (See instructions | | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | | | | • |
| on back and the | | | | <u> </u> | | |
| instructions for | | | | | • | |
| Form 1040A, or | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 1 | <u> </u> | | |
| Form 1040, | | | • | | | |
| line 8a.) | • | | | | | |
| Note. If you | | , | | | | |
| received a Form | | | ĺ | | | |
| 1099-INT, Form | | | | | | |
| 1099-OID, or substitute | | | | <u> </u> | | |
| statement from | | | | <u> </u> | | |
| a brokerage firm, | | | | | | |
| list the firm's name as the | • | Add the amounts on the d | | + | | 463 |
| payer and enter | 2 | Add the amounts on line 1 | 2 | + | | 403 |
| the total interest | 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989. | _ ا | | | |
| shown on that | | Attach Form 8815 | 3 | + | | |
| form. | 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form | ١. | j | | 460 |
| | N1 - 4 - | 1040, line 8a | 4 | + | | 463 |
| | 5 | . If line 4 is over \$1,500, you must complete Part III. List name of payer ▶ | _ | | Amount | |
| Part II | Ð | * * | | | | 609 |
| Ordinary | | CHEVRON CORPORATION | | | | 70 |
| - | _ | METLIFE | | | 1 | |
| Dividends | | EXXON MOBILE | | | | ,756 ,697 |
| (See instructions on back and the | | EDWARD JONES | | <u> </u> | | |
| instructions for | | DEERE & COMPANY | | - | | <u>15</u> |
| Form 1040A, or | | ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 | Į | <u> </u> | 8 | ,092 |
| Form 1040, | | | | <u> </u> | | |
| line 9a.) | | | 5 | | | |
| Note. If you | | | - | | | |
| received a Form | | | ĺ | | | |
| 1099-DIV or | | | ŀ | | | |
| substitute statement from | | | | | | |
| a brokerage firm, | | | | | | |
| list the firm's | | | | | | |
| name as the | | | | | | |
| payer and enter the ordinary | 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form | | | | |
| dividends shown | | 1040, line 9a | 6 | | <u>13</u> | <u>,239</u> |
| on that form. | Not | e. If line 6 is over \$1,500, you must complete Part III. | | | , , , , , , , , , , , , , , , , , , , | |
| • | You | must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a | | | Yes | No |
| | forei | on account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | | | orium/wireconcerned | Noncontriominonelis |
| Part III | 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 | | | | |
| Foreign | | country? See instructions | | | | X |
| Accounts | ; | If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature | | | | |
| and Trus | ts | authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to | | | | |
| (See | | those requirements | | | | |
| instructions on | b | If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the | | | | |
| back.) | | financial account is located | | | | |
| | 8 | During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a | | | | |
| | | foreign trust? If "Yes," you may have to file Form 3520. See instructions on back | | <u></u> . | December 1988 | X |

SCHEDULE D (Form 1040)

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

Capital Gains and Losses

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

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Your social security number
481-30-4665Conv

| NELVA E BRUNSTING | | | 481-30 | He Copy |
|---|--|--|---|--|
| Part I Short-Term Capital Gains a | and Losses – Assets H | ield 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) | Form(s) 8949, line 2, from Form(s) 8949, gain or loss | | (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 | <u> </u> | 1 | | , |
| 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 | | | 4 | |
| 5 Net short-term gain or (loss) from partnerships | | | _ | |
| Schedule(s) K-1 | | | 5 | |
| 6 Short-term capital loss carryover. Enter the am | | | | |
| Worksheet in the instructions | | | <u>6 (</u> | * |
| 7 Net short-term capital gain or (loss). Comb | ino linos 1 through 6 in column | (b) If you have any | • | |
| long-term capital gains or losses, go to Part II | - | • • • • | 7 | 9,927 |
| long-term capital gains or losses, go to rait in | below. Otherwise, go to rait in | On the back | | 7/741 |
| | | | · · · · · · · · · · · · · · · · · · · | • |
| Part II Long-Term Capital Gains a | and Losses – Assets He | | ear | · |
| | | eld More Than One Y | (g) Adjustments to | (h) Gain or (loss) |
| Part II Long-Term Capital Gains a Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to | (e) Sales price from Form(s) 8949, line 4, | eld More Than One You (f) Cost or other basis from Form(s) 8949, | (g) Adjustments to gain or loss from | (h) Gain or (loss) Combine columns (e), |
| Complete Form 8949 before completing line 8, 9, or 10. | (e) Sales price from | eld More Than One You | (g) Adjustments to | |
| 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) | eld More Than One You (f) Cost or other basis from Form(s) 8949, | (g) Adjustments to gain or loss from Form(s) 8949, | Combine columns (e), |
| 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. 8 Long-term totals from all Forms 8949 with box A | (e) Sales price from Form(s) 8949, line 4, column (e) | eld More Than One You (f) Cost or other basis from Form(s) 8949, | (g) Adjustments to gain or loss from Form(s) 8949, | Combine columns (e), |
| 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) | eld More Than One You (f) Cost or other basis from Form(s) 8949, | (g) Adjustments to gain or loss from Form(s) 8949, | Combine columns (e), |
| 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. 8 Long-term totals from all Forms 8949 with box A checked in Part II | (e) Sales price from Form(s) 8949, line 4, column (e) | eld More Than One You (f) Cost or other basis from Form(s) 8949, | (g) Adjustments to gain or loss from Form(s) 8949, | Combine columns (e), |
| 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. 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 E | (e) Sales price from Form(s) 8949, line 4, column (e) | eld More Than One You (f) Cost or other basis from Form(s) 8949, | (g) Adjustments to gain or loss from Form(s) 8949, | Combine columns (e), |
| 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. 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 E checked in Part II. | (e) Sales price from Form(s) 8949, line 4, column (e) | eld More Than One You (f) Cost or other basis from Form(s) 8949, line 4, column (f) | (g) Adjustments to gain or loss from Form(s) 8949, | Combine columns (e), |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C | (e) Sales price from Form(s) 8949, line 4, column (e) | eld More Than One You (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) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain from 10 components. | (e) Sales price from Form(s) 8949, line 4, column (e) A (| (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) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. | (e) Sales price from Form(s) 8949, line 4, column (e) A (| (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) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain from 10 components. | (e) Sales price from Form(s) 8949, line 4, column (e) A (| (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) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain from Forms 4684, 6781, and 8824. 12 Net long-term gain or (loss) from partnerships. | (e) Sales price from Form(s) 8949, line 4, column (e) A (a) 137,539 (c) Torms 2439 and 6252; and to corporations, estates, and to compare the compare to the compare to the compare to the column (e) | (f) Cost or other basis from Form(s) 8949, line 4, column (f) 114, 185 d long-term gain or (loss) | (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain from Forms 4684, 6781, and 8824 12 Net long-term gain or (loss) from partnerships, 13 Capital gain distributions. See the instructions | (e) Sales price from Form(s) 8949, line 4, column (e) A (| (f) Cost or other basis from Form(s) 8949, line 4, column (f) 114,185 d long-term gain or (loss) | (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain from Forms 4684, 6781, and 8824. 12 Net long-term gain or (loss) from partnerships, | (e) Sales price from Form(s) 8949, line 4, column (e) A (| (f) Cost or other basis from Form(s) 8949, line 4, column (f) 114,185 d long-term gain or (loss) | (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain fr from Forms 4684, 6781, and 8824. 12 Net long-term gain or (loss) from partnerships. 13 Capital gain distributions. See the instructions Long-term capital loss carryover. Enter the am Worksheet in the instructions. | (e) Sales price from Form(s) 8949, line 4, column (e) 137,539 (corn Forms 2439 and 6252; and count, if any, from line 13 of you | (f) Cost or other basis from Form(s) 8949, line 4, column (f) 114, 185 d long-term gain or (loss) trusts from Schedule(s) K-1 | (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g) | Combine columns (e), (f), and (g) |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain fr from Forms 4684, 6781, and 8824 12 Net long-term gain or (loss) from partnerships. 13 Capital gain distributions. See the instructions Long-term capital loss carryover. Enter the am | (e) Sales price from Form(s) 8949, line 4, column (e) 137,539 (corn Forms 2439 and 6252; and count, if any, from line 13 of you | (f) Cost or other basis from Form(s) 8949, line 4, column (f) 114, 185 d long-term gain or (loss) trusts from Schedule(s) K-1 | (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g) | 23,354 |
| 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. 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 E checked in Part II. 10 Long-term totals from all Forms 8949 with box C checked in Part II. 11 Gain from Form 4797, Part I; long-term gain fr from Forms 4684, 6781, and 8824. 12 Net long-term gain or (loss) from partnerships. 13 Capital gain distributions. See the instructions Long-term capital loss carryover. Enter the am Worksheet in the instructions. | (e) Sales price from Form(s) 8949, line 4, column (e) 137,539 (com Forms 2439 and 6252; and count, if any, from line 13 of you ne lines 8 through 14 in column | the Cost or other basis from Form(s) 8949, line 4, column (f) 114,185; slong-term gain or (loss) trusts from Schedule(s) K-1 trusts from Schedule(s) K-1 trusts from Schedule(s) K-1 | (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g) 11 12 13 14 (| Combine columns (e), (f), and (g) 23,354 |

Schedule D (Form 1040) 2011

| Pa | art III Summary | |
|----|--|---|
| 16 | Combine lines 7 and 15 and enter the result | 16 File Copy//56 |
| | • 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. | ■ control of the con |
| | 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 | 21 (|
| | • (\$3,000), or if married filing separately, (\$1,500) | |
| | Note. When figuring which amount is smaller, treat both amounts as positive numbers. | |
| 22 | Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? | |
| | Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). | |
| | No. Complete the rest of Form 1040 or Form 1040NR. | |

Schedule D (Form 1040) 2011

Form **8949**

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

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

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

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

NELVA E BRUNSTING

Your social security number 481-30**F4@5Copy**

| P | art I Short- | Term Capital | Gains and Los | ses—Assets I | leld One Year or Les | SS . | |
|-------------|--|---|-----------------------------------|-------------------------------------|--|---|--|
| *Cau | rtion. Do not comple | ete column (b) or (g | g) until you have rea | ad the instructions t | page 1, for each box that for those columns (see the lid generally be left blank. | | |
| \square (| (A) Short-term transa Form 1099-B with ba | actions reported on | (B) St | | ns reported on Form | X (C) Short-term transaction you cannot check box | |
| | (a) Description of property ample: 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* |
| IN | VSCO BLD A | MER BDS 1 | NCM 11/22/10 | 11/10/11 | 10,509 | 9,880 | |
| DE | ERE & CO | | | 02/03/11 | 25,098 | 15,800 | |
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| 2 | Totals. Add the amo | unts in columns (e) ar | ul nd (f), Also, combine th | e T | | | |
| _ | amounts in column (g | | | | | | |
| | box A above is check | • | | | | | |
| Ec. | box C above is check | | o vous toy setum | instructions 2 | 35 , 607 | 25,680 | <u> P5469 ⁰</u> |
| ror I | Paperwork Reducti | IUN ACI NOTICE, SE | e your tax return | IIISTUCTIONS. | | | Form 8949 (2011) |

| (a) Description of property 3 (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* |
|--|--|-----------------------------------|-------------------------------------|--|--|--|
| VK BLD AMER | BONDS INC | | 10/07/11 | 14,493 | 13,919 | ······································ |
| DEERE & CO | | | 06/07/11 | 50,391 | 35,794 | |
| DEERE & CO | | | 10/21/11 | 30,006 | 24,418 | |
| DEERE & CO | | | 11/09/11 | 14,110 | 11,204 | |
| GMAC SMARTNO | | | 04/11/11 | 8,725 | 9,000 | |
| IN FIN AUTH | | | 04/15/11 | 14,819 | 14,850 | |
| TOYOTA MOTOR | CR CORP | 07/13/07 | 04/11/11 | 4,995 | 5,000 | |
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| | | | · | | | |
| 4 Totals. Add the amo | unte in columns (a) en | ad (f) Also combine th | | | | |
| amounts in column (g | i). Enter here and incluked), line 9 (if box B | ude on Schedule D, lir | ne 8 (if | 137,539 | 114,185 | P5470 ₀ |

Form **6251**

Alternative Minimum Tax—Individuals

▶ See separate instructions.

2011

Department of the Treasury Internal Revenue Service (99

▶ Attach to Form 1040 or Form 1040NR.

achment 32

Name(s) shown on Form 1040 or Form 1040NR Your social security number 481-30**F4625Con** NELVA E BRUNSTING Alternative Minimum Taxable Income (See instructions for how to complete each line.) 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) 41,256 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If 3,804 zero or less, enter -0-Taxes from Schedule A (Form 1040), line 9 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 Tax refund from Form 1040, line 10 or line 21 488 7 8 Investment interest expense (difference between regular tax and AMT) 8 9 Depletion (difference between regular tax and AMT) 9 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 11 Alternative tax net operating loss deduction 11 12 Interest from specified private activity bonds exempt from the regular tax 12 Qualified small business stock (7% of gain excluded under section 1202) 13 13 14 Exercise of incentive stock options (excess of AMT income over regular tax income) 14 15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 17 Disposition of property (difference between AMT and regular tax gain or loss) 17 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 0 19 19 Passive activities (difference between AMT and regular tax income or loss) 20 Loss limitations (difference between AMT and regular tax income or loss) 0 20 21 Circulation costs (difference between regular tax and AMT) 21 22 Long-term contracts (difference between AMT and regular tax income) 22 23 Mining costs (difference between regular tax and AMT) 23 24 Research and experimental costs (difference between regular tax and AMT) 25 Income from certain installment sales before January 1, 1987 25 26 Intangible drilling costs preference 26 Other adjustments, including income-based related adjustments 27 28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is 47,916 more than \$223,900, see instructions.) Part II Alternative Minimum Tax (AMT) 29 Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . \$112,500 Single or head of household \$48,450 Married filing jointly or qualifying widow(er) 150,000 74,450 Married filing separately 75,000 48,450 29 If line 28 is over the amount shown above for your filing status, see instructions. 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, 0 31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 31 for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 32 Alternative minimum tax foreign tax credit (see instructions) 32 33 Tentative minimum tax. Subtract line 32 from line 31 0 34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions) 34 35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45

Form **6251** (2011)

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

Form 1310

Statement of Person Claiming Refund Due a Deceased Taxpayer

| OMB | Nο | 1545-0074 |
|-------|------|-----------|
| CIVID | IVO. | 1343-0074 |

(Rev. November 2005)

Department of the Treasury Internal Revenue Service

▶ See instructions below and on back.

Attachment Sequence No. 87

| THEOTING! THE | ordina Colina | | | | - 1101 - | - |
|----------------|--|--------------------------|---------------------|------------------------|---------------|--------------|
| Tax yea | ar decedent was due a refund: | | | ~ | urori profess | i. isi |
| Calenda | ar year 2011, or other tax year beginning | , 20 | and endin | • File C | œD\ | |
| | Name of decedent | | Date of death | Decedent's social sec | urity h | 10. |
| | NELVA E BRUNSTING | | 11/11/11 | 481-30-4685 | | |
| Please | Name of person claiming refund | | | Your social security i | number | - |
| print | ANITA BRUNSTING | | | <u>457-25-1860</u> | | |
| ог | Home address (number and street). If you have a P.O. box, see instructions. | | | | Apt. no | ١. |
| type | 203 BLOOMINGDALE CIRCLE | · · · | | | | |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. | | | | | |
| | VICTORIA TX 77904 | | | | | |
| Part | Check the box that applies to you. Check only one box | Be sure to cor | nplete Part III t | elow. | | |
| A | Surviving spouse requesting reissuance of a refund check. (see instruction | s). | ٠. | | | |
| в | Court-appointed or certified personal representative (defined below). Attach | • | nowing your appoint | ment. | | |
| | unless previously filed (see instructions). | | , , , , , | , | | |
| CX | Person, other than A or B, claiming refund for the decedent's estate (see i | instructions). Also, cor | nplete Part II. | | | |
| Ш | , | , | • | | | |
| | | | | ¥ | | |
| | 2 Complete this want and if you absolved the bay of | n line C above | | | | |
| Part | Complete this part only if you checked the box or | ii lille C above. | | | | |
| | | | | | Yes | No |
| 1 Did | the decedent leave a will? | | | | X | |
| 2a Has | s a court appointed a personal representative for the estate of the decedent? | > | | | | X |
| b If yo | ou answered "No" to 2a, will one be appointed? | | | | | X |
| If yo | ou 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 | e refund according to | the laws | | 9 | |
| of the | he state where the decedent was a legal resident? | | | | X | |
| lf yo | ou answered "No" to 3, a refund cannot be made until you submit a court c | ertificate showing you | r appointment | | | |
| as j | personal representative or other evidence that you are entitled under state la | aw to receive the refu | nd. | | | |
| Part | III Signature and verification. All filers must comple | te this part. | | | | |
| I reques | st a refund of taxes overpaid by or on behalf of the decedent. Under penaltie | s of perjury, I declare | that I have examine | ed this claim, and to | | |
| | t of my knowledge and belief, it is true, correct, and complete. | | | | | |
| | | | | | | |
| Signatu | ure of person claiming refund ▶ | | | Date ▶ | | |
| | | | | | | |

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

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

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

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

| For C | Calen | dar Year 2010 or fiscal year beginning, and ending | lowa | a Fiduciary Return |
|-------------------|-------|--|--|---|
| Nar | ne of | ELMER H BRUNSTING DECEDENTS TR DTD | Dept. of Revenue No. | Check one: |
| Est | ate o | Trust 4-1-09 AS EST UTD 10-10-96 | | Estate |
| Na | me, . | Address, and Title of Fiduciary | Federal Identification No. | s a service de la company de la company de la company de la company de la company de la company de la company |
| | | A BRUNSTING | | ₽⊩ĕ®₫₫√ |
| 2 | 03 | BLOOMINGDALE CIRCLE | 27-6453100 | Complex Trust |
| | | CORIA TX 77904 | lowa County in which | |
| | | STEE | estate is pending | Bankruptcy Estate |
| | | of Attorney, Address (Number and Street), City, State, and Zip Code | | |
| | | DACE KUNZ-FREED | | If trust, check one: |
| | | 00 ST MARYS LANE, SUITE 230 | Probate No. | X Testamentary |
| | | STON TX 77079 | | Inter Vivos |
| | | solution is granted to the attorney listed above to receive confidential tax information un | der lowa Code section 421 60 to act | t as the trust or |
| | | epresentative before the lowa Department of Revenue and to make written or oral | | |
| Have | pric | or returns been filed for this estate or trust? Yes X No Is Income Ta | x Certificate of Acquittance reque | ested? Yes X No |
| | | | 06 being filed? Yes X No | |
| | 1. | Dividends. Enter full amount. | 1. | |
| | | Interest | | |
| | 3. | Income from partnerships and other fiduciaries. Attach supporting schedule. | 3. | |
| W S | 4. | Net rents and royalties | 424,01 | 13 |
| NCOME | 5. | Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. | 5 | |
| ž | 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 | <u> </u> |
| | | Total income. Add lines 1 through 8. | | <u>9.</u> 24,013 ▲ |
| | 10. | Interest. Enter on Schedule D, page 2. | | |
| | 11. | Taxes. Enter on Schedule D, page 2. | | 89 |
| | 12. | Fiduciary fees. Enter on Schedule D, page 2. | | |
| | | Charitable deduction from income in compliance with Will or Trust instrument | | |
| ž | | Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. | | |
| CTIO | | Other deductions not subject to 2% floor. Enter on Schedule D, page 2. | | |
| | | Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2 | | |
| here. EDU | 17. | Total. Add lines 10 through 16. | | |
| and voucher here. | | Balance. Subtract line 17 from line 9 | 23 92 | |
| NON. | 20 | Federal estate tax attributable to income in respect of a decedent (fiduciary's share | e) 20 | |
| t and | | T () A () II | | 23 924 |
| payment | | Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final | | |
| | | sidents complete lines 23-32. Nonresidents complete Schedule C and enter on line | | |
| Staple | | Compute tax from rate Schedule E, page 2. | | 0 |
| Ϋ́Α | 24. | Iowa lump sum tax. Attach federal Schedule 4972. | 24. | |
| 누 | 25. | Iowa minimum tax. Attach IA 6251. | 25. | |
| SIDENT | 26. | Tax before credits. Add lines 23 through 25. | | |
| ₩. | 27. | Personal exemption credit. This is a nonrefundable credit. | 27. 40.00 | |
| 띪 | 28. | Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130 | | |
| Ö | 29. | Motor fuel tax credit. Attach Schedule IA 4136. | 29. | |
| · | 30. | Other credits. Attach IA 148 Tax Credits Schedule. | 30. | |
| | | Total credits. Add lines 27 through 30. | | |
| ш | | Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from $\mbox{\it l}$ | | |
| | | Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher | | |
| × | | Refund. If line 33 is larger than line 32, enter the difference. | | |
| Ĭ | J5. | Amount due. If line 33 is less than line 32, enter the difference | enue PO Roy 10467 Des M | 35, <u> </u> |
| | DE | | | |
| R | exa | CLARATION: The undersigned hereby certifies and declares that this return, and a mined; that to the best knowledge and belief of the undersigned, it is a true, correct the income tax law of the State of lowa and the rules and regulations issued under | t, and complete return for the taxable authority thereof. Note: State tax info | e year as required ormation may be |
| 뽀 | dis | closed to tax officials of another state or of the United States for tax administrative | purposes. | |
| N S | | ature of fiduciary or officer representing fiduciary Preparer's ID No. Address 540 | NODEL WATE STEERING | Date Date |
| SIG | | | NORTH MAIN AVENUE UX CENTER, IA 51250-1824 | Daic D = 4 ⊕8 ±0 0 /11 |
| 00 | | 12 12 1110 OIM 12 12 12 11 10 010 | G. G. G. G. G. G. G. G. G. G. G. G. G. G | P547529/11 |

| ELI | <u> MER H BRUNSTING DECEDENTS TR</u> | <u>. D'I'D 2</u> | 7-64 | <u>53100</u> | Fiduc | iary Sched | <u>zejut</u> | <u>A, B, C</u> | <u>, D, and E</u> |
|-----|---|-----------------------------|--------------------|---------------|----------------------------------|--------------------------|---------------------|--|----------------------------|
| Scł | nedule A - Background Information: Answer | all applicable of | questions | i. | | | | | |
| 1. | Date estate was opened or created: | | | 2. | Date of dec | edent's death: _ | | | _ |
| 3. | Decedent's business or occupation: | 4. Decedent's age at death: | | | | | | | |
| 5. | 5. Was a decedent's final return filed? Yes No 6. Did will of decedent create trust? Yes No | | | | | | No | | |
| 7. | 7. Did decedent file IOWA return(s) up to the date of death? Yes No If no, attach earnings statement or explanatory at the Copy | | | | | | Sopy | | |
| 8. | Enter decedent's name, address, and SSN: | | | | | | | | |
| _ | | | | | | | | | |
| | Name and Social Security No. of decedent's spouse, if any: | - | | | | | | | |
| | Enter name(s) of executor(s): | | | | | | | | |
| | Enter date(s) and amount(s) of executor's fees paid to e | | | | ₩ | | | | 1 👽 |
| | Had federal audit been made on prior returns of deceder | | | | | an audit now in | the proc | ess? | Yes X No |
| | Have expenses of administration or selling expenses bee | | | | | Yes X No | | | |
| | Did you as fiduciary withhold on income distributions ma | | | | _ | X No | Yes | ΧNο | |
| | Does the estate/trust elect to recognize the gain or loss | | | | <u> </u> | | | | |
| Sc | hedule B - Beneficiaries' Shares of Income | and Credit | s: Attach | additional pa | ages as neces | sary. In lieu of Sch | . B, attach | federal Sch. | K-1. |
| | | Beneficiar | у А | Benef | iciary B | Beneficiary | / C | T | OTALS |
| 1. | Names of each beneficiary 1. | SEE S | CHEDU | LE K- | 1 EQU | VALENT (S | 5) | | 10.30 |
| 2. | Social Security Number 2. | | · | | | | | | |
| | Address 3. | | | | | | | | 3-1-28 |
| | Iowa resident (Yes/No) 4. | | | | | | | | |
| | Net short-term capital gain 5. | | | | | | | | |
| | Net long-term capital gain (100%) 6. | | | | | | | | |
| | Depreciation and depletion 7. | | | | | | | | |
| | Ordinary income subject to Iowa income tax 8. | | | | | | | | 23,924 |
| 9. | Income not subject to Iowa income tax9. | | | | | | | | |
| 10. | Excess deductions 10. | | | | 10 Mar Sanhagana makada da da da | | S. French untercome | | |
| | REGARDING IOWA NONRESIDENT INCOME | | | 3. | | 1 1 18 | | 1 | |
| 11. | lowa income tax withheld, if any 11. | | | | | | | 404000 as 5 as 5 | |
| 12. | Withholding agent's identification number 12. | | | | | <u> </u> | | | 1984 |
| | nedule C - Computation of Nonresident's T | ax | Sche | dule D | - Explana | ition of Expe | enses | 1 | |
| 1. | Federal taxable income from federal 1041 | 50 400 | Line | | Expl | anation | | ļ <i>f</i> | Amount |
| | (include ESBT income) 1 | 50,422 | No. | | III DDIA | amit a | | | 0.0 |
| | Interest and dividends from federal securities 2. | E 0 100 | 11. | TAX E | XPENSE | - STMT | <u> </u> | | 89 |
| | Balance. Subtract line 2 from line 1. 3. | | | | | | | <u> </u> | |
| | Deduction taken for lowa state income tax 4. | | | | | | | | |
| 5. | Interest and dividends from foreign, state, and | 2 070 | | | | | | | |
| | municipal securities 5. | 2,070 | | | | | | | |
| | Exemption credit from federal 1041 6. | | | | | | | | |
| | Adjusted taxable income. Add lines 3 through 6. 7. | 52,592 | - | | · · | | | | |
| 8. | Compute tax on the amount shown on line 7 | 3,137 | | | | | | | |
| _ | using Schedule E. 8. Personal exemption credit 9. | | | | | | | | |
| | | 3,097 | | | _ | | | <u> </u> | |
| | Tax before being prorated 10. | <u> </u> | | | | | | | |
| 11. | Nonresident percentage. Divide amount on line 22, page 1, by amount on line 7, Schedule C. | | ١ | | T D (| | | | |
| | | 0.00% | | | - Tax Rate | es | | | |
| 12 | This may not be greater than 100.0%. 11 | | Taxable Ov | income | Not Over | | - | Гах Rate | Of Excess Over |
| | lowa lump-sum tax: Attach federal Schedule 4972. | | 1 | \$0 | \$1,428 | \$0.00 | + | (0.36% | × \$0) |
| | lowa minimum tax: Attach IA 6251. 14. | | \$1,42 | | \$2,856 | \$5.14 | + | (0.72% | x \$1,428) |
| | Balance. Add lines 12, 13, and 14. 15 | | \$2,8 \$5,7 | | \$5,712 \$12,852 | \$15.42 \$84.82 | + + | (2.43% (4.50% | x \$2,856) x \$5,712) |
| | Motor fuel tax credit. Attach IA 4136. | | \$12,8 | | \$21,420 | \$406.12 | + | (6.12% | x \$12,852) |
| | Other credits 17. | | \$21,42 | | \$28,560 | \$930.48 | + | (6.48% | x \$21,420) |
| 18 | Trial and the Add the Add and 47 | | \$28,56 \$42,84 | | \$42,840 | \$1,393.15 | + | (6.80% | x \$28,560) |
| | Total credits. Add lines 16 and 17. 18. | | 1 94Z.G | +0 | ⊅ 04,∠6U | ⊅∠,3 04.19 | + | (7.92% | X 042.0401 |
| | Total credits. Add lines 16 and 17. 18 Total tax liability. Subtract line 18 from line 15. | | \$64,20 | | \$64,260 over | \$2,364.19 \$4,060.65 | + | (7.92% (8.98% | x \$42,840) x \$64,260) |
| | Total tax liability. Subtract line 18 from line 15. Enter on line 32, page 1. | | | | | | | (8.98% | |

Iowa Schedule K-1 Equivalent

| Form IA 1041 | | ···· | | 2010 |
|--|--|-------------------------|--|---|
| | For calendar year 2010, or tax year beginning | , and | d ending | |
| 4-1-09 AS E | NSTING DECEDENTS TR DTD ST UTD 10-10-96 | | | Amended K-1 E Gopγ |
| Beneficiary's identifying | number ▶ 481-30-4685 | Estate's or trust's EIN | ▶ 27-6453100 | |
| Beneficiary's name, address NELVA BRUNS 13630 PINER HOUSTON Resident star | TING OCK LN TX 77079-5914 | VICTORIA | TING GDALE CIRCLE TX 779 | 004 |
| | | · | | |
| 1 Beneficiary's Shar | e of Federal Taxable Income 1 | 31,252 | This data presented for informa | ation only |
| 3 Ordinary dividence 4 a Net short-term ca b Net long-term ca 5 Business / Nonpe a Income b Depreciation c Depletion d Amortization 6 Rental and Passi a Income b Depreciation c Depletion d Amortization d Amortization | 5 a b c d ve 6 a b c | 23,924 | Net amount to: Form IA | 126, line 3 line 6 line 6 1040, line 10 or 126, line 10 |
| a Excess deduction b Short-term capita c Long-term capita d Net operating los | e Final Year of Estate / Trust as on termination 7 a al loss carryover b t loss carryover c as (NOL) carryover d | | Schedule A, line 21 Form IA 1040, line 6 or IA 126, Form IA 1040, line 6 or IA 126, Form IA 1040, line 24 or IA 126 | line 6 |
| b Depletion c Amortization | ems reciation | 179 | Form IA 6251 Form IA 6251 Form IA 6251 Form IA 8801 | |
| 9 Other Itemsa Tax-exempt interb Estate tax deductc Withholding | rest 9 a tion b | | This data presented for information that a presented for informati | ation only |

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Iowa Statements

FYE: 12/31/2010

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

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

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

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

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

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

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

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

<u>US Tax Return (12/31/10) - Schedule D-1, Page 2</u> <u>US Tax Return (12/31/10) - Schedule E, Page 1 - FARMLAND</u>

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

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

Date

Preparer's signature

IA 51250-1824

RICHARD K RIKKERS CPA

| Firm's EIN | <u>▶ 42-1277139</u> | _ |
|------------|---------------------|---|
| | | _ |
| Phone no. | 712-722-3375 | |

if

Check

self-employed

shown below (see instr.)?

P00144154

X Yes

EIN of fiduciary if a financial institution

08/29/11

SIOUX CENTER,

KROESE & KROESE P.C.

540 NORTH MAIN AVENUE

Signature of fiduciary or officer representing fiduciary

Print/Type preparer's name

Firm's name

RICHARD K RIKKERS CPA

Here

Paid

Preparer

Use Only

| Form | 1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-64 | 53100 | | Page 2 |
|----------|--|---|---------------|---|
| Sc | hedule A Charitable Deduction. Do not complete for a simple trust or a p | | ınd. | |
| 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 purp | | 4 File | e Conv |
| 5 | Add lines 3 and 4 | | 5 | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable | | | |
| | numerous (and page 25 of the instructions) | | 6 | |
| 7 | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 | | 7 | |
| 50000000 | hedule B Income Distribution Deduction | | · · · · · · | |
| 1 | | | 1 1 | 81,774 |
| 2 | Adjusted total income (see page 25 of the instructions) Adjusted tax-exempt interest | | 2 | 2,070 |
| | | | 3 | 2,070 |
| 3 | Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions) | | | |
| 4 | Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) | | 4 | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see 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 | | | F0 F00 |
| | 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 | 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 | Education and the second of th | | 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 |
| | hedule G Tax Computation (see page 27 of the instructions) | 7 010 | | |
| 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 | | | |
| | 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 | | | |
| b | General business credit. Attach Form 3800 2b | | | |
| С | Credit for prior year minimum tax. Attach Form 8801 2c | | | |
| đ | 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 | .,220 |
| 6 | Household employment taxes. Attach Schedule H (Form 1040) | | 6 | |
| 7 | Total tax. Add lines 4 through 6. | | | |
| 1 | | _ | _ | 7 210 |
| | | _ | 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 ex | | | X |
| | | 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 | 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 | | | 1 1 |
| | 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 | | DS05584826583838448886 |
| | 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 transfe | | | |
| · | 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 | | | 7 |
| | page 29 for required attachment | | | 564566666666666666666666666666666666666 |
| 6 | If this is an estate or a complex trust making the section 663(b) election, check here (see page 29) | | | 200000000000000000000000000000000000000 |
| 7 8 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29) 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 | | <u> </u> | P5481 X |
| DAA | | | | Form 1041 (2010) |

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

► Attach to Form 1041. See the separate instructions for Schedule ! (Form 1041).

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service

Employer identification number Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD File Copy 4-1-09 AS EST UTD 10-10-96 Estate's or Trust's Share of Alternative Minimum Taxable Income Adjusted total income or (loss) (from Form 1041, line 17) 1 1 2 3 3 .,,,..... Miscellaneous itemized deductions (from Form 1041, line 15b) 4 4 5 Depletion (difference between regular tax and AMT) 6 Net operating loss deduction. Enter as a positive amount 7 7 179 Interest from specified private activity bonds exempt from the regular tax 8 8 Qualified small business stock (see page 2 of the instructions) 9 Exercise of incentive stock options (excess of AMT income over regular tax income) 10 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 11 11 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 12 12 Disposition of property (difference between AMT and regular tax gain or loss) 13 13 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 14 14 Passive activities (difference between AMT and regular tax income or loss) 15 15 Loss limitations (difference between AMT and regular tax income or loss) 16 16 Circulation costs (difference between regular tax and AMT) 17 17 Long-term contracts (difference between AMT and regular tax income) 18 18 Mining costs (difference between regular tax and AMT) 19 19 Research and experimental costs (difference between regular tax and AMT) 20 Income from certain installment sales before January 1, 1987 21 21 Intangible drilling costs preference 22 22 Other adjustments, including income-based related adjustments 23 23 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) 24 24 Adjusted alternative minimum taxable income. Combine lines 1 through 24 953 25 25 Note: Complete Part II below before going to line 26. Income distribution deduction from Part II, line 44 26 Estate tax deduction (from Form 1041, line 19) 27 <u>31,431</u> 28 Add lines 26 and 27 28 50,522 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 29 If line 29 is: • \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax. Over \$22,500, but less than \$165,000, go to line 45. \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52. Part II Income Distribution Deduction on a Minimum Tax Basis 81,953 Adjusted alternative minimum taxable income (see page 6 of the instructions) 30 Adjusted tax-exempt interest (other than amounts included on line 8) 31 31 Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-32 32 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable 33 purposes (from Form 1041, Schedule A, line 4) Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions) 34 34 Capital gains computed on a minimum tax basis included on line 25 50,522) 35 35 Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount 36 36 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-37 37 Income required to be distributed currently (from Form 1041, Schedule B, line 9) 38 38 Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10) 39 39

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

Total distributions. Add lines 38 and 39

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

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

Schedule I (Form 1041) (2010)

33,322

1,891 31,431

40

41

40

41

| VORUMENT COM | Iule (Form 1041) (2010) ELMER H BRUNSTING DECEDENTS TR | | 27-645310 | <u>U</u> | Page 2 |
|--------------|--|-------------|---|----------|------------------------|
| 1600000000 | Income Distribution Deduction on a Minimum Tax Basis (c | | 3) | i I | |
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line | 37. | | | 21 421 |
| | 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. | | | I_ O_041/421 |
| D- | Enter here and on line 26 If III Alternative Minimum Tax | | | 44 🗔 | le Сору 431 |
| 45 | Exemption amount | | | 45 | 22,500 |
| 46 | Enter the amount from line 29 | 46 | 50,522 | 73 | 22/300 |
| 47 | Phase-out of exemption amount | 47 | 75,000 | | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0- | | 0 | | |
| 49 | Multiply line 48 by 25% (.25) | | <u>~</u> | 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 I | | | | |
| | gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AN | | | | |
| | 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 | - <u></u> |
| 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 Sche | | | 55 | 7,218 |
| 56 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter he | | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| | on Form 1041, Schedule G, line 1c | | | 56 | 0 |
| Pa | It IV Line 52 Computation Using Maximum Capital Gains Rates | | | | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax | | • | | |
| | or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing | g 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 | | 50 500 | | |
| | Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | 60 | 50,522 | | 00 000 |
| 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 2 | 8% | | | |
| | (.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 | 2 200 | | |
| 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 2,300 | | |
| 68 | Enter the smaller of line 66 or line 67 | 68 | | 0.00.3 | |
| 69 | Subtract line 68 from line 67 | 69 | 25,722 | 70 | 2 050 |
| 70 | Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line | e 71. | | 70 | 3,858 |
| 71 | 0.14-1.15-1.07.5-15-104 | 71 | | | |
| 71 | | | | 72 | |
| 73 | A115 00 70 | | | 73 | 3,858 |
| 74 | Add lines 63, 70, and 72 If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 2 | | | , 5 | <u>J,000</u> |
| 7 | | | | 74 | 7,286 |
| 75 | and subtract \$3,500 from the result Enter the smaller of line 73 or line 74 here and on line 52 | | | 75 | DE 4 6 2 8 5 8 |
| DAA | | | | | e I (Form 1041) (2010) |
| | | | | | . , , ,, |

SCHEDULE D (Form 1041)

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

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

| | ECEDENTS I 0-10-96 | R DTD | | | | File Copy 3100 |
|--|--|--|---|---|---|--|
| Note: Form 5227 filers need to complete o | | | | | | |
| Part I Short-Term Capital | Gains and Los | ses – Assets I | Held One Year or Les | SS | | |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other ba (see instructions) | | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| 1a | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | ı | |
| 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 | |
| Net short-term gain or (loss) from paShort-term capital loss carryover. Ent | • • | | | | 3 | |
| Carryover Worksheet | • | | • | | 4 | (|
| 5 Net short-term gain or (loss). Com | | | nter here and on line 13, | | Ė | |
| column (3) on the back | · · · · · <u>· · · · · · · · · · · · · · </u> | <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u> | <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u> | <u>.</u> | 5 | |
| Part II Long-Term Capital (| Gains and Los | ses – Assets F | leld More Than One | Year | | |
| | | 7.0000 | 1010 111010 | | | |
| (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 ba (see instructions) | | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | 7 | (e) Cost or other ba (see instructions) | | the entire year |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 | (d) Sales price | (e) Cost or other ba (see instructions) | 234 | the entire year Subtract (e) from (d) |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNAT | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT D INHERIT | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS | (d) Sales price 2,933 2,945 | (e) Cost or other ba (see instructions) | 234 | the entire year Subtract (e) from (d) 699 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNATE BRANDYWINE BLUE FUR | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT ND INHERIT INHERIT | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 | (d) Sales price 2,933 2,945 69,378 | (e) Cost or other ba (see instructions) | 234 220 556 | the entire year Subtract (e) from (d) 699 725 6,822 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNATE BRANDYWINE BLUE FUNCTION CHEVRON CORP CITIGROUP INC | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT ND INHERIT INHERIT INHERIT INHERIT THERE IT THE TOTALLE FUND | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 | (d) Sales price 2,933 2,945 | (e) Cost or other ba (see instructions) | 234 220 556 682 | the entire year Subtract (e) from (d) 699 725 6,822 3,535 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNATE BRANDYWINE BLUE FUNC CHEVRON CORP CITIGROUP INC COLUMBIA MID CAP VA | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT ND INHERIT INHERIT INHERIT INHERIT ALUE FUND INHERIT | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 06/03/10 VARIOUS | (d) Sales price 2,933 2,945 69,378 10,217 2,992 | (e) Cost or other ba (see instructions) 2, 2, 62, 6, | 234 220 556 | the entire year Subtract (e) from (d) 699 725 6,822 3,535 1,165 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNATE BRANDYWINE BLUE FUNC CHEVRON CORP CITIGROUP INC COLUMBIA MID CAP VA | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT D INHERIT INHERIT INHERIT ALUE FUND INHERIT any, from Schedule | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 VARIOUS D-1, line 6b | (d) Sales price 2,933 2,945 69,378 10,217 2,992 | (e) Cost or other ba (see instructions) | 234 220 556 682 827 | the entire year Subtract (e) from (d) 699 725 6,822 3,535 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNAT BRANDYWINE BLUE FUN CHEVRON CORP CITIGROUP INC COLUMBIA MID CAP VA b Enter the long-term gain or (loss), if a | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT D INHERIT INHERIT ALUE FUND INHERIT ALUE FUND INHERIT any, from Schedule | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 VARIOUS D-1, line 6b 6252, 6781, and 88 | (d) Sales price 2,933 2,945 69,378 10,217 2,992 | (e) Cost or other ba (see instructions) 2, 2, 62, 1, | 234 220 556 682 827 6b | the entire year Subtract (e) from (d) 699 725 6,822 3,535 1,165 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNATE BRANDYWINE BLUE FUNC CHEVRON CORP CITIGROUP INC COLUMBIA MID CAP VA b Enter the long-term gain or (loss), if a 7 Long-term capital gain or (loss) from 8 Net long-term gain or (loss) from par | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT D INHERIT INHERIT ALUE FUND INHERIT ALUE FUND INHERIT Any, from Schedule Forms 2439, 4684, | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 06/03/10 VARIOUS D-1, line 6b 6252, 6781, and 88 | (d) Sales price 2,933 2,945 69,378 10,217 2,992 324 tates or trusts | (e) Cost or other ba (see instructions) 2, 2, 62, 1, | 234 220 556 682 827 6b | the entire year Subtract (e) from (d) 699 725 6,822 3,535 1,165 37,391 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNAT BRANDYWINE BLUE FUNC CHEVRON CORP CITIGROUP INC COLUMBIA MID CAP VA b Enter the long-term gain or (loss), if a 7 Long-term capital gain or (loss) from 8 Net long-term gain or (loss) from par 9 Capital gain distributions | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT D INHERIT INHERIT ALUE FUND INHERIT any, from Schedule Forms 2439, 4684, tnerships, S corpora | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 VARIOUS D-1, line 6b 6252, 6781, and 88 ations, and other es | (d) Sales price 2,933 2,945 69,378 10,217 2,992 states or trusts SEE STATEMEN | (e) Cost or other ba (see instructions) 2, 62, 61, 1, | 234 2220 556 682 827 6b 7 | the entire year Subtract (e) from (d) 699 725 6,822 3,535 1,165 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNATE BRANDYWINE BLUE FUNCTHEVENON CORP CITIGROUP INC COLUMBIA MID CAP VA b Enter the long-term gain or (loss), if a 7 Long-term capital gain or (loss) from 8 Net long-term gain or (loss) from par 9 Capital gain distributions 10 Gain from Form 4797, Part I | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT D INHERIT INHERIT ALUE FUND INHERIT any, from Schedule Forms 2439, 4684, therships, S corpora | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 VARIOUS D-1, line 6b 6252, 6781, and 88 ations, and other es | (d) Sales price 2,933 2,945 69,378 10,217 2,992 324 tates or trusts SEE STATEMEN | (e) Cost or other ba (see instructions) 2, 62, 61, 1, | 234 220 556 682 827 6b | the entire year Subtract (e) from (d) 699 725 6,822 3,535 1,165 37,391 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) 6a INVESCO VK INTERNATE BRANDYWINE BLUE FUNC CHEVRON CORP CITIGROUP INC COLUMBIA MID CAP VA b Enter the long-term gain or (loss), if a 7 Long-term capital gain or (loss) from 8 Net long-term gain or (loss) from par 9 Capital gain distributions 10 Gain from Form 4797, Part I | (b) Date acquired (mo., day, yr.) FIONAL GRT INHERIT D INHERIT INHERIT ALUE FUND INHERIT any, from Schedule Forms 2439, 4684, therships, S corpora | (c) Date sold (mo., day, yr.) FUNDY 06/08/10 VARIOUS 06/03/10 VARIOUS D-1, line 6b 6252, 6781, and 88 ations, and other es | (d) Sales price 2,933 2,945 69,378 10,217 2,992 324 tates or trusts SEE STATEMEN e 2009 Capital Loss | (e) Cost or other ba (see instructions) 2, 62, 6, 1, | 234 2220 556 682 827 6b 7 | the entire year Subtract (e) from (d) 699 725 6,822 3,535 1,165 37,391 |

Schedule D (Form 1041) 2010

| Sche | <u>dule D (Form 1041) 2010 </u> | G DECED | ENTS TR DTD | <u>27-6453100</u> | Page 2 |
|--|---|--|---------------------------------|-----------------------------------|------------------------------------|
| Pa | rt III Summary of Parts I and II Caution: Read the instructions before completing to | 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): | | | 35 | <u>DBC sange (L</u> eguide Sources |
| а | Total for year | 14a | , | 50,522 | ile Copy ⁵²² |
| b | Unrecaptured section 1250 gain (see line 18 of the wrksht.) | 14b | <u> </u> | | |
| С | 28% rate gain | 14c | | | |
| 15 | Total net gain or (loss). Combine lines 13 and 14a | | | 50,522 | 50,522 |
| | If line 15, column (3), is a net gain, enter the gain on Form 10- | | | | |
| gains, | go to Part V, and do not complete Part IV. If line 15, column (| 3), is a net los | s, complete Part IV and th | e Capital Loss Carryover V | lorksheet, as |
| neces | 25000000000000000000000000000000000000 | | | <u>-</u> | |
| Pa | rt IV Capital Loss Limitation | | | | |
| 16 | Enter here and enter as a (loss) on Form 1041, line 4 (or Form | | | | |
| а | The loss on line 15, column (3) or b \$3,000 | | | | |
| Note: | If the loss on line 15, column (3), is more than \$3,000, or if Fo | orm 1041, page | e 1, line 22 (or Form 990- | T, line 34), is a loss, complete | the Capital |
| | Carryover Worksheet on page 7 of the instructions to figure y | | | | |
| SESSECTION OF THE PERSON OF TH | Tax Computation Using Maximum Cap | | | | |
| | 1041 filers. Complete this part only if both lines 14a and 15 in | ` ' | re gains, or an amount is e | entered in Part I or Part II and | there is an |
| • | on Form 1041, line 2b(2), and Form 1041, line 22, is more than | | | | |
| | on: Skip this part and complete the worksheet on page 8 of the | e instructions i | f. | | |
| | ther line 14b, col. (2) or line 14c, col. (2) is more than zero, or | | | | |
| | oth Form 1041, line 2b(1), and Form 4952, line 4g are more tha | | Pro N. P. / L. Jan. | | 000 T |
| | 990-T trusts. Complete this part only if both lines 14a and 15 | | | | |
| | Form 990-T, line 34, is more than zero. Skip this part and comp | lete the works | neet on page 8 of the inst | ructions if either line 14b, col. | (2) or line |
| | col. (2) is more than zero. | E 04) | 47 | 50,422 | |
| 17 | Enter taxable income from Form 1041, line 22 (or Form 990-T | , line 34) | 17 | | |
| 18 | Enter the smaller of line 14a or 15 in column (2) | | 50,522 | | |
| 40 | but not less than zero 18 | - | 30,322 | | |
| 19 | Enter the estate's or trust's qualified dividends from | | 10.00 | | |
| | 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 filling Form 4952, enter the | | 30/322 | | |
| ۱ د | amount from line 4g; otherwise, enter -0- | | 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 | |
| 20 | Subtract line 22 from line 17. If 2010 of 1033, effect 10. | | | | |
| 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 | | ······ | | |
| | Yes. Skip lines 25 through 26; go to line 27 and check the | | | | |
| | X No. Enter the amount from line 23 | | 25 | | |
| 26 | Subtract line 25 from line 24 | | 1 20 1 | 2,300 | |
| 27 | Are the amounts on lines 22 and 26 the same? | | | | |
| | Yes. Skip lines 27 through 30; go to line 31. X No. Enter the | e 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 Ra | | | | |
| | (see the Schedule G instructions in the instructions for Form 1 | 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 Ra | | | | |
| | (see the Schedule G instructions in the instructions for Form 1 | 1041) | | 33 | 16,623 |
| 34 | Tax on all taxable income. Enter the smaller of line 32 or lin | | | | <u> </u> |
| | G, line 1a (or Form 990-T, line 36) | <u> </u> | <u></u> | 34 | 7,218 |

Schedule D (Form 1041) 2010

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

| If II Long-Term Capital ((a) Description of property (Example: | (b) Date | (c) Date sold | | | Film Comm |
|---|-----------------------------|-----------------|-----------------|---|---|
| 100 sh. 7% preferred of "Z" Co.) | acquired (mo., day, yr.) | (mo., day, yr.) | (d) Sales price | (e) Cost or other basis (see instructions) | Subtract (e) Form (d) |
| DWS SMALL CAP VALU | | STL | | | |
| | INHERIT | VARIOUS | 1,890 | 1,118 | 7 |
| DALLAS TX AREA RAE | | 1 | | | |
| | INHERIT | 06/07/10 | 10,057 | 9,875 | 1 |
| DC REV MEDLANTIC/H | Į. | В | | | |
| | INHERIT | 06/07/10 | 19,800 | 19,010 | 7 |
| DODGE & COX INTL S | TOCK FUNI | l i | 400 | | |
| | INHERIT | VARIOUS | 10,773 | 6 , 473 | 4,3 |
| DODGE & COX INCOME | | | | | _ |
| | INHERIT | VARIOUS | 4,592 | 4,016 | 5 |
| E I DU PONT DE NEM | OURS & CO | 1 | | | |
| | INHERIT | 06/03/10 | 7,274 | <u>4,527</u> | 2,7 |
| EATON VANCE TAX MA | NAGED VAI | 1 | | | |
| <u> </u> | INHERIT | 06/08/10 | 4,640 | 3,754 | 8 |
| EXXON MOBIL CORP | | | | | |
| | INHERIT | 06/03/10 | 16,476 | 18,289 | |
| FIDELITY NEW INSIG | 1 | 1 1 | | | |
| | INHERIT | VARIOUS | 4,590 | 3,128 | 1,4 |
| FIDELITY INTER MUN | | I I | | | |
| | INHERIT | VARIOUS | 6,229 | <u>5,986</u> | 2 |
| FRANKLIN FED TAX F | REE INCM | ADV | | | |
| | INHERIT | 06/08/10 | 4,572 | 4,234 | |
| FRANKLIN HIGH YLD | TAX FREE | ADV | | * | |
| | INHERIT | 06/08/10 | 2,288 | 1,972 | 3 |
| HARTFORD DIVIDEND | & GROWTH | [| | | |
| | INHERIT | 06/08/10 | 3,136 | 2 , 450 | |
| HAYS TX CONS INDPT | | | | | |
| | INHERIT | 06/07/10 | 31,500 | 29,742 | 1,7 |
| ING GLOBAL REAL ES | | I I | | | |
| | INHERIT | VARIOUS | 2,946 | 1,763 | 1,1 |
| IN MUN PWR AGY PWF | | YS | | | |
| | INHERIT | 06/07/10 | 30,930 | 30,263 | 6 |
| INVESTMENT CO OF A | MERICA CI | I I | | | |
| | INHERIT | VARIOUS | 6,007 | 4,420 | 1,5 |
| PERKINS MID CAP VA | LUE FD | | | | |
| | INHERIT | 06/08/10 | 1,594 | 998 | 5 |
| JOHN HANCOCK INTL | CORE FD | , | | | |
| | INHERIT | 06/08/10 | 1,941 | 1,671 | |
| JOHNSON & JOHNSON | | | | | |
| | INHERIT | 06/03/10 | 8,985 | 7 , 881 | 1,1 |
| JPMORGAN CORE BOND | i | I I | | | |
| | INHERIT | VARIOUS | 3,952 | 3 , 702 | 2 |
| JPMORGAN HIGH YIEL | | CT | | 1 | |
| | INHERIT | VARIOUS | 1,343 | 998 | 3 |
| MFS RESEARCH INTL | FD CL I | | | | |
| | INHERIT | VARIOUS | 7,566 | 5,156 | 2,4 |
| MONROE CNTY NY ARE | T AUTH RE | I I | | | · — — — — — — — — — — — — — — — — — — — |
| MONKOE CHII HI AKE | TAILEDIE | 06/07/10 | 9,357 | 8,990 | 3 |
| MONKOE CNII NI AKE | INHERIT | 007077 =01 | | | |
| | E GROWTH | 00,07,10 | | | |
| | | 06/08/10 | 2,126 | 1,519 | 6 |

Employer identification number

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

27-6453100

| | (b) Date | 1 | eld More Than One Y | | FIL O |
|--|-----------------------------|--|---------------------|---|----------------------|
| (a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.) | acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis (see instructions) | Subtract (e) for (d) |
| MUTUAL GLOBAL DISC | | Z | | | |
| | INHERIT | 06/08/10 | 2,641 | 2,251 | 39 |
| NEW WORLD FUND CL | F1 | | | | _ |
| | INHERIT | VARIOUS | 1,976 | 1,214 | 7.6 |
| OPPENHEIMER INTL B | | Y | 1 200 | | |
| | INHERIT | VARIOUS | 1,923 | 1,684 | 23 |
| OPPNHMR CMD STRAT | | LY | 0 505 | 0.046 | |
| | INHERIT | VARIOUS | 3,735 | 2,946 | 78 |
| PIONEER FUND CL Y | | | 7 550 | F 000 | 0.01 |
| DIOLEGE CHILLIAN | INHERIT | VARIOUS | 7,550 | 5,200 | 2,35 |
| PIONEER CULLEN VAL | | | 2 (00) | 0 004 | <u></u> |
| DDOGED & CAMPIE | INHERIT | 06/08/10 | 3,602 | 2,904 | 69 |
| PROCTER & GAMBLE C | 0 | 0.6 (0.2 /1.0 | 10 600 | 14 03 6 | 4 0 |
| T DOLLE DE CO DILLE | INHERIT | 06/03/10 | 18,600 | 14,216 | 4,38 |
| T ROWE PRICE BLUE | CHIP GROV | | 2 1 5 4 | 0.006 | |
| | INHERIT | 06/08/10 | 3,154 | 2,336 | 8. |
| T ROWE PRICE EQUIT | ſ | FD | | 2 227 | 4 05 |
| | INHERIT | VARIOUS | 5,883 | 3,907 | 1,97 |
| T PRICE SUMMIT MUN | | FD | 5 000 | 4 001 | |
| | INHERIT | 06/08/10 | 5 , 088 | 4,831 | 25 |
| T ROWE PRICE NEW I | NCOME FUN | | 2 004 | 2 400 | |
| | INHERIT | VARIOUS | 3,884 | 3,498 | 38 |
| TAX EXEMPT BOND FD | | F1 | | 4 605 | |
| | INHERIT | 06/08/10 | 5,103 | 4,697 | 4(|
| THORNBURG LTD TERM | | ł I | 0.054 | 0 550 | |
| | INHERIT | 06/08/10 | 3,954 | 3,779 | 1 |
| THORNBURG INVT TR | VALUE FD | LIA D T OLIG | 2 402 | 0 100 | |
| INITIA MIL DEDICATION | INHERIT | VARIOUS | 3,403 | 2,192 | 1,21 |
| UNIV TX PERM UNIV | FD RFDG | 0.6 (0.7 /1.0 | F F03 | F F00 | _ |
| | INHERIT | 06/07/10 | 5,503 | 5,582 | |
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| | | ı <u>. </u> | | | |

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

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040NR, or Form 1041. Name(s) shown on return

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

Your social security number File Copy

| F | | | Rental Real Estate and E-3). If you are an individual | • | | | | | ty, use | • |
|------|--|--------|--|---|---------------------|----------------|------------|----------|--|---------------|
| 1 | List the type and address of each | | | | 2 For each rental r | | | | Yes | No |
| | FARMLAND | | <u> </u> | | listed on line 1, d | | | | 1,00 | 110 |
| Α | IOWA | | | | use it during the | | • | } | | |
| | | | | | purposes for mor | | | A | | Х |
| _ | | | | | • 14 days or | e man me y | reater or. | <u> </u> | | -23 |
| В | [| | | | • 10% of the to | tal dava santa | and mak | ł | | |
| | * | | | | fair rental val | | eu al | В | | |
| | | | | | (See page E-4) | uer | | <u> </u> | | |
| _ | | | | | (See page E-4) | | | ĺ | ľ | |
| С | | | | • | | | | | | |
| Inc | ome: | | | | <u>-</u> - | | | C_ | J | <u> </u> |
| IIIC | one. | | | Properties | | \dashv , | - | otals | | |
| | | | 26,685 | В | С | | Add colun | | | |
| | Rents received | 3 | 20,003 | | | 3 | | | 26, | 083 |
| - | Royalties received | 4 | | | | 4 | | | | |
| | penses: | | | | | | | | | |
| | Advertising | 5 | | | | | | | | |
| | Auto and travel (see page E-5) | 6 | | | | | | | | |
| | Cleaning and maintenance | 7_ | | | | | | | | |
| 8 | Commissions | 8 | | | | \dashv | | | | |
| 9 | Insurance | 9 | | | | \dashv | | | | |
| 10 | Legal and other professional fees | 10 | | | | _ | | | | |
| 11 | Management fees | 11 | | | | 4 30 | | | | |
| 12 | Mortgage interest paid to banks, | | | | | 141 | | | | |
| | etc. (see page E-5) | 12 | | | | 12 | | | | |
| 13 | Other interest | 13 | | | <u> </u> | | | | | |
| 14 | Repairs | 14 | | | | | | | | |
| 15 | Supplies | 15 | | | | | | | | |
| 16 | Taxes | 16 | 2,672 | | | | | | | |
| 17 | Utilities | _17 | | | | | | | | |
| 18 | Other (list) | | | | | | | | | |
| | | 18 | | | | | | | | |
| | | 1 1 | | | | | | | | |
| 19 | Add lines 5 through 18 | 19 | 2,672 | | | 19 | | | 2, | 672 |
| | 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. | | | | | \dashv | | | | |
| | 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 | 23 | Ov | | | | | | | |
| | must complete line 43 on page 2 | | | | | 24 | | | 24,0 | าาจ |
| | Income. Add positive amounts show | | • | | oro | 24 | / | | <u> </u> | <u>α το</u> ' |
| | Losses. Add royalty losses from line Total rental real estate and royalty | | | | | 25 | | | | } |
| | Parts II, III, IV, and line 40 on page 2 | do not | apply to you, also enter this a | mount on Form 1040, line 17 | ', or | . 26 | _ | . | 24 1 | าาจ |
| | Form 1040NR, line 18. Otherwise, inc Paperwork Reduction Act Notice, see | | | TI OII Paye Z | | | chedule | 남하 | 7 1040 |) 2010 |
| DAA | | | | | | | | - | | |

| 9706 | | | | <u> </u> | | PP177(|
|---|---|-------------|---------------------------------------|-----------------|------------|---|
| Schedule K-1 | 2010 | L P | | | e of | OMB No. 1545-009 Current Year Income, |
| (Form 1041) | 2010 | | Deduc | ctions, Credi | ts, ar | nd Other Items |
| Department of the Treasury Internal Revenue Service | For calendar year 2010, | 1 | Interest income | | 11 | Final year deductions |
| | or tax year beginning, and ending | 2a | Ordinary dividends | | ╁─ | Filo Cony |
| | and chang | ~ | 1 | ,239 | | File Copy |
| Beneficiary's Share | of Income, Deductions, | 2b | Qualified dividends | S | | |
| Credits, etc. | ► See back of form and instructions. | <u> </u> | 2 | ,857 | _ | |
| e e i la famata | n About the Estate or Trust | 3 | Net short-term cap | ital gain | | |
| A Estate's or trust's employer ide | | 4a | Net long-term capit | tal gain | † | |
| | | | | | | |
| 27-6453100 | | 4b | 28% rate gain | | 12 | Alternative minimum tax adjustment |
| B Estate's or trust's name | | | | | A | 179 |
| • | | 4c | Unrecaptured secti | ion 1250 gain | J | 179 |
| ELMER H BRUNS | STING DECEDENTS TR DTD | 5 | Other portfolio and | | | 113 |
| | Г UTD 10-10-96 | | nonbusiness incon | | | |
| C Fiduciary's name, address, city | , state, and ZIP code | <u> </u> | | | | |
| | TNC | 6 | Ordinary business | income | | |
| ANITA BRUNSTI TRUSTEE | ING | 7 | Net rental real esta | ote income | - | |
| 203 BLOOMING | DALE CIRCLE | 1 | [| , 013 | 13 | Credits and credit recapture |
| VICTORIA | TX 77904 | 8 | Other rental incom | | | |
| | | | | | 4 | |
| | | - P | Directly apportione | d deductions | | |
| D Check if Form 1041-T was | s filed and enter the date it was filed | | | | 1 | |
| Cileck II Tolili 104151 Was | s med and enter the date it was med | 1 | | | 14 | Other information |
| | | | | | Α | 2,070 |
| E Check if this is the final Fo | orm 1041 for the estate or trust | <u> </u> | | <u>-</u> . | 1 | 0.0 |
| | | 10 | Estate tax deduction | on | <u>B</u> | 90 |
| Part II Information | n About the Beneficiary | | | | E | 7,239 |
| F Beneficiary's identifying number | er | 1 | | 9.0 | | |
| 481-30-4685 | | | | | <u>H</u> * | STM |
| G Beneficiary's name, address, c | ity, state, and ZIP code | | | | | |
| | | | | | | |
| NELVA BRUNST: | ING | | Distriction of the second | 1 | | |
| 13630 PINEROC | | *Se | e attached state | ment for additi | onal ir | nformation. |
| HOUSTON | TX 77079-5914 | | te. A statement i | | | |
| | | | neficiary's share | | | |
| | | | ductions from each | | ntal re | eal estate, and |
| | | Oth | er rental activity. | | | |
| | | | | | | |
| | |] | | | | |
| | | | | | 外版等 | |
| | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | Mis. | |
| | | | | | JAN. | |
| | | 5 | III IX-X 1.002 IX | | YENY? | PLIL YOLAH PLANYELANYELANYELANYELANYELANYEL |
| | | RS Use Only | | | | |
| | | - SS | | | | |

For

Foreign beneficiary

H X Domestic beneficiary

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

FYE: 12/31/2010

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

| Payer | | Municipal Bond | | rivate vity Bond |
|------------------------------|----------------------------|-------------------|----------|---------------------|
| EDWARD JONES | \$_ | 1,891 | \$ | 179 |
| | \$ | 1,891 | | 179 |
| TOTAL TAX-EXEMPT INCOME | | | <u> </u> | 2,070 |
| Statement 2 - Schedule D. Pa | art II, Line 9 - Capital G | ain Distributions | <u>i</u> | |
| Description | 1 | | A | mount |
| EDWARD JONES | | | \$ | 185 |
| EDMWKD GOMES | | | | |

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

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

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

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

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

| For Calen | dar Year 2011 or fiscal year beginning, and ending | | owa Fid | uciary Return |
|----------------------|--|--|---------------------------|----------------------|
| Name of | ELMER H BRUNSTING DECEDENTS TR DTD | Federal Employer ID Number | r | Check one: |
| Estate or | Trust 4-1-09 AS EST UTD 10-10-96 | 27-6453100 | · | Estate |
| | Address, and Title of Fiduciary | Decedent's Social Security N | lumber | |
| | TA BRUNSTING | | | ୷ℰ℡©₫₱У |
| | B BLOOMINGDALE CIR | | | X Complex Trust |
| | TORIA TX 77904 | Iowa County in which | | |
| TRUS | | estate is pending | . | Bankruptcy Estate |
| | of Attorney, Mailing Address (city, state, ZIP) | | | 15 4 |
| | DACE KUNZ-FREED | 6.1.1.11 | | If trust, check one: |
| HOUS | 00 ST MARYS LANE, SUITE 230 TX 77079 | Probate No. | | X Testamentary |
| | 's Phone Number 800-229-3002 | | | Inter Vivos |
| Authorizatio | n is granted to the attorney listed above to receive confidential tax information under lowa Code | e section 421.60 to act as the trust | or estate's repres | sentative before the |
| Iowa Depar | trment of Revenue and to make written or oral presentations on behalf of the trust or estate. | | | |
| Have price | or returns been filed for this estate or trust? XYes No Is Income Ta | | | Yes X No |
| Is this ar | amended IA 1041? Yes X No Is an Iowa 70 | 06 being filed? Yes X | No | |
| 1. | Dividends. Enter full amount. | 1. <u>8</u> | ,092 | |
| 2. | Interest | 2 | | |
| 3. | Income from partnerships and other fiduciaries. Attach supporting schedule. | 3 | | |
| 띨 4. | Net rents and royalties | 441 | <u>,938</u> | |
| 4. 5. 6. | 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 | | ,508 | |
| 7. | Ordinary gains (losses). Attach federal form 4797. | 7. <u> </u> | | |
| 8. | Other income. State nature of income. | 8 | | |
| | Total income. Add lines 1 through 8. | | <u></u> 9. | 53,538 ▲ |
| 10. | Interest. Enter on Schedule D, page 2. | 10 | | |
| 11. | Taxes. Enter on Schedule D, page 2. | 11. 8 | ,8/5 | |
| 12. | Fiduciary fees. Enter on Schedule D, page 2. | 12 | | |
| | Charitable deduction from income in compliance with Will or Trust instrument. | | | |
| | Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2 | | | |
| 임 15. | Other deductions not subject to 2% floor. Enter on Schedule D, page 2. | | | |
| | Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. | | | 0 075 |
| 17. ED 18. | Total. Add lines 10 through 16. | | | 44 (() |
| - C | Balance. Subtract line 17 from line 9 | | 18 | 44,003 |
|) 19. | Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. Federal estate tax attributable to income in respect of a decedent (fiduciary's share | 19 | , 100 | |
| | • | · | | 41,155 |
| ā | Total. Add lines 19 and 20. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final | | | |
| | replace lines 23-32. Nonresidents, also complete Schedule C and enter on line 28. | return | 22 | |
| | Compute tax from rate Schedule E, page 2. | 23 | 31 | |
| | lowa lump sum tax. Attach federal Schedule 4972. | 24 | | |
| | Iowa minimum tax. Attach IA 6251. | | | |
| | Tax before credits. Add lines 23 through 25. | | | 31 |
| ш | Personal exemption credit. This is a nonrefundable credit. | | 0.00 | |
| \neg | Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and | | | |
| ∑ | Schedule IA 130 or IA 1041 Schedule C. | | | |
| S 29. | Motor fuel tax credit. Attach Schedule IA 4136. | | | |
| | Other credits. Attach IA 148 Tax Credits Schedule. | | | 40 |
| | Total credits. Add lines 27 through 30. | | | |
| 32. Ш 33 | Tax liability. Subtract line 31 from 26. | | 32 | 0 |
| 33. 34 | Tax paid with additional lowa Fiduciary Income Tax Payment Voucher | | 33. <u></u> | |
| | Refund. If line 33 is larger than line 32, enter the difference. Amount due. If line 33 is less than line 32, enter the difference. | | | 0 🛦 |
| ≰ ℠ | · · · · · · · · · · · · · · · · · · · | | | <u> </u> |
| DEC | Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box | | | |
| | LARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers atta idedge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required to and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of | oned hereto, has been duly examined; the by the income tax law of the State of lower another state or of the United States for | ar to the best and the | |
| ₩ adm | inistrative purposes. | another state of of the United States for | uzA | |
| | ature of fiduciary or officer representing fiduciary | | | Date |
| _ ₽ | | NORTH MAIN AVENUE | 224 | P 5492 5/12 |
| csF | RICHARD K RIKKERS CPA 42-1277139 SIO | UX CENTER, IA 51250-18 | 124 | 63-001a (11/16/11) |

| ELMER H | BRUNSTING DECEDENTS T | R DTD 27-6 | 5453100 F | iduciary Schedu | <u>lles A, B, D, and E</u> |
|------------------------------|---|--|-----------------------------|---|--|
| Schedule A | - Background Information: Answ | er all applicable questi | ons. | | |
| 1. Date estat | e was opened or created: | | 2. Date of d | ecedent's death: | |
| Decedent's | s business or occupation: | | | s age at death: | |
| | | No | | decedent create trust? | Yes No |
| 7. Did deced | ent file IOWA return(s) up to the date of dea | ith? Yes No | If no, attach earnings | statement or explanatory a | ∍Feide Copy |
| | edent's name and address: | | | | 1.7 |
| | | | | | |
| 9. Name and | Social Security No. of decedent's spouse, if any: _ | | | | |
| | ne(s) of executor(s): | | | | |
| 11. Enter date | e(s) and amount(s) of executor's fees paid to | executor(s): | | | |
| 12. Had feder | al audit been made on prior returns of deced | lent or the estate or trust | ? Yes X No | Is an audit now in the pro | ocess? Yes X No |
| 13. Have expe | enses of administration or selling expenses I | peen deducted for federa | estate tax purposes? | Yes X No | |
| 14. Did you a | s fiduciary withhold on income distributions r | made to nonresident ben | eficiaries? | XNo | |
| 15. Does the | estate/trust elect to recognize the gain or los | s on a distribution of pro | perty under section IRC | 643(d)(e)? Yes | X No |
| Schedule I | B - Beneficiaries' Shares of Incor | ne and Credits: Atta | ach additional pages as neo | essary. In lieu of Sch. B. attac | ch federal Sch. K-1. |
| | | | ···· | | |
| 1 Names of | each heneficiary | Beneficiary A SEE SCHE | Beneficiary B OULE K-1 EQ | Beneficiary C | TOTALS |
| | * | 2. | 24mm 1(1 mQ | O + V 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | |
| | ****************** | 3. | | | |
| 5. Address | | 4. | - | | |
| 4. IOWa Tesio | | 5. | _ | | A.50 C (PSANK) R884 (40 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 |
| 6 Not long to | | 5. 5. | - | | |
| | 1 1 1 0 | 7. | | | |
| | | 3. | | | 41,155 |
| | | 9. | | | 11,100 |
| | | | | | |
| PEGARDI | eductions 10 NG IOWA NONRESIDENT INCOME | THE COLUMN TWO COMPANIES AND ADDRESS OF THE COLUMN TWO COLUMNS AND ADD | | | |
| | me tax withheld, if any 1 | | | | |
| | g agent's identification number | | | | |
| | O - Explanation of Expenses | -, 1 | | | in sealing account against our gate size, while fide with a section of |
| | | | | | 1 |
| Line No. | | Explanation | | | Amount |
| 11 | TAX EXPENSE- STMT 1 | ·- · | | | 8,875 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Schedule I | E - Tax Rates | | | | |
| | Taxable Income | | Of | Excess | |
| | Over But Not Ov | er | Tax Rate | Over | |
| | \$0 \$1,43 | | ` | \$0) | |
| | \$1,439 \$2,87 \$2,878 \$5,75 | | ` | \$1,439) \$2,878) | |
| | \$5,756 \$12,95 | | ` | \$5,756) | |
| | \$12,951 \$21,58 | • | , | \$12,951) | |
| | \$21,585 \$28,78 \$28,780 \$43,17 | | | \$21,585) \$28,780) | |
| : | \$43,170 \$64,75 | | • | \$43,170) | |
| | \$64,755 ov | er \$4,091.95 + | (8.98% x S | 64,755) | |
| | | | | | 63-001b (09/21/11) |
| 1 | | | | | 00-00 (USIZ II 1 I) |

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

| Name of Estate or Trust | | Federal Identification No. | File Copy |
|--|-----|----------------------------|-------------|
| ELMER H BRUNSTING DECEDENTS TR DTD | | 27-6453100 | |
| 4-1-09 AS EST UTD 10-10-96 | | Column B | Column A |
| | A | II Source (from IA 1041) | Iowa Source |
| 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. lowa tax on total income from line 23, IA 1041 | 14. | | 31 |
| 15. Personal exemption credit from line 27, IA 1041 | 15. | | \$ 40.00 |
| 16. Tax after credits (subtract line 15 from line 14) | 16. | | |
| 17. Nonresident tax credit (multiply line 16 by line 13 and enter on line 28, IA 1041) | 17. | | |

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

Iowa Schedule K-1 Equivalent

| Form IA 1041 | | | | | |
|--|--|-----------|--|--|--------------------------------------|
| | For calendar year 2011, or tax year | beginning | , and | dending | 2011 |
| 4-1-09 AS ES | NSTING DECEDENTS TR ST UTD 10-10-96 | | | 2000 005 505 | Amended K-1 |
| Beneficiary's identifying | number ▶ 481-30-4685 | | Estate's or trust's EIN | ▶ 27-6453100 | |
| Beneficiary's name, address NELVA BRUNS' 13630 PINERO HOUSTON Resident state | ring DCK LN TX 77079-5 | 914 | Fiduciary's name, address ANITA BRUNS TRUSTEE 2003 BLOOMI VICTORIA | TING NGDALE CIR TX 77 | 904 |
| | | | FO 020 | | |
| | e of Federal Taxable Income | 1 | 50,030 | This data presented for inform | ation only |
| 3 Ordinary dividends4 a Net short-term cap | s oital gains ital gains ssive | 3 | | Schedule B, Part I or IA 126, li Schedule B, Part II or IA 126, l Form IA 1040, line 6 or IA 126 Form IA 1040, line 6 or IA 126 | ine 3 line 6 |
| b Depreciationc Depletion | /e | b | | Net amount to: Form IA | A 1040, line 10 or A 126, line 10 |
| b Depreciation | | b | 34,498 | Net amount to: Form I/ | 1040, line 10 or 1126, line 10 |
| | Final Year of Estate / Trust | | | | |
| b Short-term capital | s on termination loss carryover loss carryover | b | | Schedule A, line 21 Form IA 1040, line 6 or IA 126 Form IA 1040, line 6 or IA 126 | |
| d Net operating loss | (NOL) carryover | d | | Form IA 1040, line 14 or IA 12 | 6, line 14 |
| 8 Tax Preference Ite | | ĺ | | | |
| b Depletion | eciation | b | | Form IA 6251 Form IA 6251 Form IA 6251 Form IA 8801 | |
| 9 Other Items | | | | | |
| | est on | | | This data presented for inform This data presented for inform This data presented for inform | ation only |

Additional Information:

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 **lowa Statements**

FYE: 12/31/2011

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

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

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

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

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

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

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

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

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

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

| | Signature of fiduciary or officer represent | nting_fiduciary | Date | EIN of fiduciar | y if a financia | linstitution | 1 | X Yes | No |
|----------|---|-----------------|---------------|-----------------|-----------------|---------------|-------------|---------|-----|
| | Print/Type preparer's name | Preparer's si | ignature | | Date | Check | ☐ if | PTIN | |
| aid | RICHARD K RIKKERS CPA | RICHARD | K RIKKERS CPA | | 04/05/ | 12 self-emplo | yed | P001441 | 54 |
| reparer | Firm's name KROESE | & KROESE P.C. | | | | Firm's EIN | → 42 | -12771 | 139 |
| Jse Only | Only 540 NORTH MAIN A | | <u> </u> | | | | | | |
| - | Firm's address SIOUX | CENTER, IA 512 | 250-1824 | | | Phone no. | 712- | 722-3 | 375 |

return with the preparer shown below (see instr.)?

Sign

Here |

| Form | 1041 (2011) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 | | | F | age 2 |
|------|--|----------|------------------------|------------------|---------------|
| S | chedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund | <u> </u> | | | |
| 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 Co | าทพ | r: Ti |
| 5 | Add lines 3 and 4 | 5 | | TJ | 3.41 |
| 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 | | | |
| Sc | hedule B Income Distribution Deduction | | | | |
| 1 | Adjusted total income (see instructions) | 1 | | 53, | 538 |
| 2 | Adjusted tax-exempt interest | 2 | | 00, | 300 |
| 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 | | | <u>_</u> |
| 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 | | | | |
| Ü | The second | | | -3 , ! | 508 |
| 7 | as a positive number | 6 | | | <u> </u> |
| 7 | Distributable net income. Combine lines 1 through 6. If zero | _ | | E 0 1 | 0 2 O |
| _ | or less, enter -0- | 7 | | 50, | <u> </u> |
| 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 | | | - ^ | 000 |
| 9 | Income required to be distributed currently | 9 | | <u>50, (</u> | <u> 730</u> |
| 10 | Other amounts paid, credited, or otherwise required to be distributed | 10 | | | 0 |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions | 11 | | 50, | <u> 330</u> |
| 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, | |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0- | 14 | | 50,0 | ევ0 |
| 15 | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 | 15 | | 50,0 | 080 |
| Sc | hedule 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 | | | | |
| | c Alternative minimum tax (from Schedule I (Form 1041), line 56) | | | | |
| | 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 | | | | |
| 3 | Total credite. Add lines 2a through 2d | 3 | • | | Λ |
| 4 | Total credits. Add lines 2a through 2d Subtract line 3 from line 4d. If were as less parts: 0 | 4 | | | 207 |
| - | Subtract line 3 from line 1d. If zero or less, enter -0- Recapture taxes. Check if from: Form 4255 Form 8611 | 5 | | | 207 |
| 5 | | 6 | _ . | | |
| 6 | Household employment taxes. Attach Schedule H (Form 1040) | - | <u>.</u> | | |
| 7 | Total tax. Add lines 4 through 6. Enter here and on page 1, line 23 | | | | 207 |
| | | 7 | | | <u> 207</u> |
| | Other Information | | | Yes | No |
| 1 | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses | | | 956395884 | 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? | | | | <u>X</u> |
| 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? | | | | Χ |
| | 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 | | | ada autoritativi | anasaki 19979 |
| - | foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions | | | | Х |
| 5 | Did the estate of trust receive, or pay, any qualified residence interest on seller-provided financing? It "Yes," see | | I | | X |
| 6 | the instructions for required attachment If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) | | ▶ □ | 10.73 | - 4 2 |
| 7 | | | | 1. 1 | |
| 8 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the | | \sim \sim \sim 1 | | |
| O. | estate, and check here | | | | V |
| 9 | Are any present or future trust beneficiaries skip persons? See instructions | <u></u> | - P54 | 99 | X |
| DAA | | | Form 1 | U47 (2 | 2011) |

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092 2011

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

File Copy ELMER H BRUNSTING DECEDENTS TR DTD

| | -1-09 AS EST UTD 10-10-96 | | 27- | 645310 | e Copy |
|----|---|-----|--------|--------|--------|
| Pa | art I Estate's or Trust's Share of Alternative Minimum Taxable Inc | ome | | | |
| 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 | | I | 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 | 6 | 50,030 | | |
| 27 | Estate tax deduction (from Form 1041, line 19) | 7] | | | |
| 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.

| P | art 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 | <u> </u> |
| 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)

| Sched | ule I (Form 1041) (2011) ELMER H BRUNSTING DECEDENTS TE | R DTI | $\frac{27-6453100}{2}$ | | Page 2 |
|-----------|---|------------|------------------------|----------|--|
| Pa | nt II Income Distribution Deduction on a Minimum Tax Basis (c | continu | ed) | | |
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line | e 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 of | or line 43 | | | n in with the control of Material advances and second as |
| | Enter here and on line 26 | | , , , , , , , , | 44 | File Copy 30 |
| Pa | rt III Alternative Minimum Tax | | | | |
| 45 | Exemption amount | | | 45 | 22,500 |
| 46 | Enter the amount from line 29 | 46 | | | |
| 47 | Phase-out of exemption amount | | 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 | | | | |
| | gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the Al | | | | |
| | 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 | 5 |
| 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 Sch | | | 55 | |
| 56 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter h | | 28 | | |
| ••• | Schedule G, line 1c | | 53 | 56 | a · |
| Pa | IT IV Line 52 Computation Using Maximum Capital Gains Rates | | | | |
| 200000000 | Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax | | eet | | |
| | or the Qualified Dividends Tax Worksheet, see the instructions before completing this par | | , | | |
| 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 | " | | | |
| 55 | refigured for the AMT, if necessary). If you did not complete Schedule D | | | | |
| | for the regular tay or the AMT enter O | 59 | | | |
| 60 | If you did not complete a Schedule D Tax Worksheet for the regular tax | -33 | | | |
| 00 | 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 | F 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 | | | 61 | * |
| 62 | Subtract line 61 from line 57 | | | 62 | <u> </u> |
| 63 | If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by | 28% | | <u> </u> | |
| 00 | (.28) and subtract \$3,500 from the result | | | 63 | |
| 64 | Manifestra and such as high to the COV mate | 64 | 2,300 | | |
| 65 | Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the | | 2,000 | | |
| 50 | Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax | | | | |
| | Worksheet in the Instructions for Form 1041, whichever applies (as | | | | |
| | figured for the regular tax). If you did not complete Schedule D or either | | | | |
| | wordshoot for the popular for a set of | 65 | | | |
| 66 | Subtract line 65 from line 64. If zero or less, enter -0- | 66 | | | |
| 67 | F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 67 | | | |
| | | 68 | | | |
| 68 60 | Enter the smaller of line 66 or line 67 | 69 | | | |
| 69 70 | Subtract line 68 from line 67 | | | 70 | 3 |
| 70 | Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 73. | | | 10 | |
| 74 | , , | 71 | | | |
| 71 | Subtract line 67 from line 61 | | | 70 | 4 |
| 72 | Multiply line 71 by 25% (.25) | | | 72 | |
| 73 74 | 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 | , | | 74 | |
| | and subtract \$3,500 from the result | | | 74 | |
| 75 | Enter the smaller of line 73 or line 74 here and on line 52 | | | 75 | P5501 |
| DAA | | | | | Schedule ! (Form 1041) (2011) |

SCHEDULE D (Form 1041)

Capital Gains and Losses

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

OMB No. 1545-0092

2011

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

ELMER H BRUNSTING DECEDENTS TR DTD

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

File Copy 27-6453100

| Part I Short-Term Capita | | ses – Assets H | eld One Year or Les | SS . | |
|---|--------------------------------------|----------------------------------|----------------------------|---|--|
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| 1a SEE ATTACHED EDWAF | D JONES VARIOUS | VARIOUS | 2,516 | 2,14 | 374 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| b Enter the short-term gain or (loss), | f any, from Schedule | D-1, line 1b | | 1 | b |
| 2 Short-term capital gain or (loss) from | n Forms 4684 6252 | 6781 and 8824 | | | 2 |
| 2 Onorthern capital gain of (loss) nor | 11 1 011115 4004, 0202 | , 0701, and 0024 | | | |
| 3 Net short-term gain or (loss) from p | • • • • | | | | 3 |
| 4 Short-term capital loss carryover. El Carryover Worksheet | ner the amount, if ar | ly, from line 9 or the | 2010 Capital Loss |) . | 4 (|
| 5 Net short-term gain or (loss). Co | mbine lines 1a throug | gh 4 in column (f). En | iter here and on line 13, | | |
| column (3) on the back Part II Long-Term Capital | Gains and Los | ses - Assets H | eld More Than One | | 374 |
| (a) Description of property | (b) Date acquired | (c) Date sold | | (e) Cost or other basis | (f) Gain or (loss) for |
| (Example: 100 shares 7% preferred of "Z" Co.) | (mo., day, yr.) | (mo., day, yr.) | (d) Sales price | (see instructions) | the entire year Subtract (e) from (d) |
| 6a SEE ATTACHED EDWAR | D JONES VARIOUS | VARIOUS | 42,662 | 39,78 | 2,876 |
| | | | | | |
| | {· | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| b Enter the long-term gain or (loss), if | any, from Schedule | D-1, line 6b | | 6 | ь |
| _ | | | | | |
| 7 Long-term capital gain or (loss) from | n Forms 2439, 4684, | 6252, 6781, and 882 | 24 | ····· -7 | 7 |
| 8 Net long-term gain or (loss) from pa | artnerships, S corpor | ations, and other esta | ates or trusts | | B |
| 9 Capital gain distributions | | | SEE STATEMEN | NT 1 | 258 |
| 10 Gain from Form 4797, Part I | | | | | 0 |
| 11 Long-term capital loss carryover. Er | | | | | 4 |
| Carryover Worksheet Net long-term gain or (loss). Con | | | nter here and on line 14a. | | <u>1 (</u> |
| | J | | | | 3,134 |

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

Schedule D (Form 1041) 2011

| Sche | odule D (Form 1941) 2011 ELMER H BRUNSTING DE | ECEDE | NTS TR DT | D 27-645310 | 0 | Page 2 |
|----------|---|------------------|------------------------|--------------------------------|---------------|-------------------------|
| Pa | art III Summary of Parts I and II | | (1) Beneficiaries | , , , | | (3) Total |
| | Caution: Read the instructions before completing this pa | | (see instr.) | or trust's | 374 | |
| 13 | Net short-term gain or (loss) | 13 | | | 3/4 | 374 |
| 4 | Net long-term gain or (loss): | 14a | | 3 | 134 | ila Cabutat |
| _ | Total for year | | | | TOF | ile Copy ¹³⁴ |
| b | Unrecaptured section 1250 gain (see line 18 of the wrksht.) | 14b | | | | |
| С 5 | 28% rate gain Total net gain or (loss). Combine lines 13 and 14a | 14c | - | 3 | 508 | 3,508 |
| | : If line 15, column (3), is a net gain, enter the gain on Form 1041, line | | om 990-T Part I lin | | | |
| | i, go to Part V, and do not complete Part IV. If line 15, column (3), is a | | | | | |
| | ssary. | 11011000 | , complete i alt ii a | no uso ouplair 2000 out | ,0.0. | - or noncou, ac |
| Taccine. | art IV Capital Loss Limitation | | | | | |
| 6 | Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990- | T Part I | line 4c if a trust) th | e smaller of | | |
| | TI 1 | | | | 16 (| |
| | If the loss on line 15, column (3), is more than \$3,000, or if Form 10- | | 1. line 22 (or Form | | | the Capital |
| | Carryover Worksheet in the instructions to figure your capital loss of | | | | | |
| DE ES | Tax Computation Using Maximum Capital | | | | | |
| 2022 | n 1041 filers. Complete this part only if both lines 14a and 15 in colun | | | nt is entered in Part I or Pa | art II and | there is an |
| entry | on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero. | | | | | |
| Caut | ion: Skip this part and complete the Schedule D Tax Worksheet in t | the instru | ctions if. | | | |
| E | ither line 14b, col. (2) or line 14c, col. (2) is more than zero, or | | | | | |
| В | oth Form 1041, line 2b(1), and Form 4952, line 4g are more than zero | | | | | |
| om | n 990-T trusts. Complete this part only if both lines 14a and 15 are g | ains, or q | qualified dividends ar | re included in income in Pa | art I of F | orm 990-T, |
| and | Form 990-T, line 34, is more than zero. Skip this part and complete the | e Sched i | ule D Tax Worksho | et in the instructions if eith | ner line 1 | 14b, col. (2) or |
| ine ' | 14c, col. (2) is more than zero. | | | | and summanous | <u> </u> |
| 7 | Enter taxable income from Form 1041, line 22 (or Form 990-T, line 3 | 34) | 17 | 3,408 | | |
| 8 | Enter the smaller of line 14a or 15 in column (2) | | | | | |
| | but not less than zero | | 3,134 | | | |
| 9 | 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 | | 1 | | | |
| 20 | Add lines 18 and 19 | | 3,134 | | | |
| 21 | If the estate or trust is filing Form 4952, enter the | | | | | |
| | amount from line 4g; otherwise, enter -0- | | 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 | | |
| | | | | 0 000 | | |
| 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. | | | 27.4 | | |
| | No. Enter the amount from line 23 | | | 274 | | |
| 26 | Subtract line 25 from line 24 | | 26 | 2,026 | | |
| 27 | Are the amounts on lines 22 and 26 the same? | | | 3,134 | | |
| | Yes. Skip lines 27 thru 30; go to line 31. | line 1/ or lin | ne 22 27 | 5,154 | | |
| 20 | Enter the amount from line 26 (If line 26 is blank anter 0.) | | 28 | 2,026 | | |
| 28 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | | | 2,020 | | |
| 29 | Subtract line 28 from line 27 | | 29 | 1,108 | | |
| 30 | 38 W L P | | | | 30 | 166 |
| 31 | Multiply line 29 by 15% (.15) Figure the tax on the amount on line 23. Use the 2011 Tax Rate Sch | | | | | |
| , , | (see the Schedule G instructions in the instructions for Form 1041) | | | | 31 | 41 |
| | (200 and Confeder C manufactions in the montrollors for FORM 1041) | | | | | |
| 32 | Add lines 30 and 31 | | | | 32 | 207 |
| 33 | Figure the tax on the amount on line 17. Use the 2011 Tax Rate Sch | | | | | |
| | (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 h | | | edule | | |
| - | G, line 1a (or Form 990-T, line 36) | | , | | 34 | 207 |
| | | | | | | |

Schedule D (Form 1041) 2011

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

Attachment Sequence No

| | Alarme(s) shown on return ELMER H BRUNSTING DECEDENTS TR DTD File Copy | | | | | | | | , | |
|------------|---|----------|------------------|----------------|------------|-----------------------------------|----|---------------------------------------|--------------|------------|
| 4 | -1-09 AS EST UTD 10-10-96 | | | | | 27-6 | 45 | 3100 | | |
| A | Did you make any payments in 2011 that would require you to file For | orm(s) | 1099? (see ins | tructions) | | | | Ц | Yes _ | No |
| В | If "Yes," did you or will you file all required Forms 1099? | | | | | | | | Yes _ | No |
| P | Income or Loss From Rental Real Estate a Schedule C or C-EZ (see instructions). If you are an indiv | | | | | | | | | e |
| Cau | tion. For each rental property listed on line 1, check the box in the last | colum | n only if you ow | ned that pro | perty as a | a member of a | 3 | | | |
| | ified joint venture (QJV) reporting income not subject to self-employme | | | | | | | | | |
| 1 | Physical address of each property–street, city, state, zip | | | Type-from | | ich rental real | | Fair Rental | Personal | ďλ |
| | | | | list below | | property listed, the number of | | Days | Use Days | ļ |
| <u>A</u> | AWOI | | | 1 | days r | ented at fair rental | Α | | | |
| В | | | | | | and days with al use. See | В | | | |
| <u>C</u> | | | | | instruc | | С | | | <u>L</u> |
| Тур | e of Property: | | | | | | | | | |
| 1 | Single Family Residence 3 Vacation/Short-Term Rental 5 | Land | 7 Se | elf-Rental | | | | | | |
| 2 | Multi-Family Residence 4 Commercial 6 | Royal | ties 8 Ot | ther (describ | ∍) | | | | | |
| Inco | ome: | | | | P | roperties | | | | |
| | | | Α | | | B | | | С | |
| <u>3a</u> | Merchant card and third party payments. For 2011, enter -0- | 3a | | 0 | | | | | | |
| 3b | Payments not reported to you on line 3a | 3b | | <u>44,923</u> | | | | | | |
| 4 | Total not including amounts on line 3a that are not income (see instructions) | 4 | | <u>44,923</u> | | | | | | |
| Exp | enses: | | | | | | | | | |
| | Advertising | 5 | | | - | | | | | |
| | Auto and travel (see instructions) | 6 | | | | | | | | |
| 7 | Cleaning and maintenance | 7 | | | | | | | | |
| | Commissions | 8 | | | | | | - | | |
| | Insurance | 9 | | | | | | | | |
| | Legal and other professional fees | 10 | | | | · | | | | |
| | Management fees | 11 | | | | | | | | |
| | Mortgage interest paid to banks, etc. (see instructions) | 12 | | | | | | | | |
| | Other interest | 13 | | | | | | | - | |
| | Repairs | 14 | | | | | | | | |
| | Supplies | 15 16 | | 2,985 | | | | | | |
| | Taxes | 17 | - | 2, 303 | | | | | | |
| | Utilities | 18 | 1 | | | | | | | |
| | Depreciation expense or depletion Other (list) | 19 | | | | | | | | |
| | Total expenses. Add lines 5 through 19 | 20 | | 2,985 | | | | | | |
| | Subtract line 20 from line 4. If result is a (loss), see | | | 2,300 | | | | · · · · · · · · · · · · · · · · · · · | | |
| | instructions to find out if you must file Form 6198 | 21 | | 41,938 | | | | | | |
| | Deductible rental real estate loss after limitation, if any, | | | | | | | | | |
| | on Form 8582 (see instructions) | 22 | k | 0 | (| | , | k | |) |
| 23a | Total of all amounts reported on line 3a for all rental properties | | | 23a | | | | | | |
| | Total of all amounts reported on line 3a for all royalty properties | | | | | | | | | |
| | Total of all amounts reported on line 4 for all rental properties | | | | | 44,9 | 23 | | | |
| d | Total of all amounts reported on line 4 for all royalty properties | | | 23d | · | | | | | |
| е | 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 | | | | L | 24 | | 41, | 938 |
| 25 | Losses. Add royalty losses from line 21 and rental real estate losses to | from lin | e 22. Enter tota | al losses here |) | | 25 | (| | |
| 26 | Total rental real estate and royalty income or (loss). Combine line | s 24 ar | nd 25. Enter the | result here. | | | | | | |
| | If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter | this an | nount on Form | 1040, line | | | | | | |
| | 17, or Form 1040NR, line 18. Otherwise, include this amount in the total | | ne 41 on page : | 2 <u></u> | | <u></u> | 26 | <u> </u> | | <u>938</u> |
| For DAA | Paperwork Reduction Act Notice, see your tax return instruction | IS. | | | | | | Schedule P | 5504° | 40) 2011 |

| | | \Box | Final K-1 | Amended K-1 | , | ىل باراد با ط ط OMB No. 1545-0092 |
|---|--|------------------|--|-----------------|------------|---------------------------------------|
| Schedule K-1 (Form 1041) | 2011 | Pa | | | | Current Year Income, |
| Internal Revenue Service | For calendar year 2011, or tax year beginning | 1 | Interest income | | 11 | Final year deductions |
| • | and ending | 2a | Ordinary dividends | , 092 | | File Copy |
| Beneficiary's Share of Credits, etc. | Income, Deductions, See back of form and instructions. | 2b | Qualified dividends | ,241 | | |
| | oout the Estate or Trust | 3 | Net short-term capital | | | |
| A Estate's or trust's employer identification r | umber | 4a | Net long-term capital (| gain | | |
| 27 – 6453100 B Estate's or trust's name | | 4b | 28% rate gain | 4050 ania | 12 | Alternative minimum tax adjustment |
| ETMED II DDIINGUT | NG DECEDENTS TR DTD | 4c 5 | Unrecaptured section | 1250 gain | | |
| 4-1-09 AS EST U | TD 10-10-96 | | Other portfolio and nonbusiness income | | | |
| C Fiduciary's name, address, city, state, and ANITA BRUNSTING | | 6 | Ordinary business inco | ome | | |
| TRUSTEE 2003 BLOOMINGDA VICTORIA | | 7 | Net rental real estate 4 1 Other rental income | income , 938 | 13 | Credits and credit recapture |
| | | 9 | Directly apportioned d | eductions | | |
| D Check if Form 1041-T was filed and | enter the date it was filed | | | | 14 | Other information |
| E Check if this is the final Form 1041 fi | or the estate or trust | 10 | Estate tax deduction | | B * E * | 123 8,092 STMT |
| Part II Information A | oout the Beneficiary | | | 947 1944 | Н* | STMT |
| F Beneficiary's identifying number $481-30-4685$ | | | | | _ | - |
| G Beneficiary's name, address, city, state, a | nd ZIP code | | | | | |
| NELVA BRUNSTING | | | | | | · · · · · · · · · · · · · · · · · · · |
| 13630 PINEROCK HOUSTON | *See attached statement for additional information. Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity. | | | | | |
| | | For IRS Use Only | | | | |
| H X Domestic beneficiary | Foreign beneficiary | For IR | | | | |

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

FYE: 12/31/2011

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

| | Description | Ar | nount |
|--------------|-------------|----|-------|
| EDWARD JONES | | \$ | 258 |
| TOTAL | | \$ | 258 |

| 9706 | | r | Department of the Treas | sunc-Internal Revenue | Service | | | | | | | |
|-----------------------|------------|---|-------------------------------|-----------------------------|--|--|---|-------------------------|-------------------|-----------------------------|--|--|
| |) 4 | 1 1 | U.S. Income | Tax Return | n for Es | states and Tr | usts | | 2 | 2012 | OMB No. 1545-0092 | |
| | | | apply: | • | | fiscal year beginning | | , and en | ding | | <u> </u> | |
| r | | Name of estate or trust (If a grantor type trust, see the instr.) ELMER H BRUNSTING DECEDENTS TR DTD C Employer ider 27-645 | | | | | | | | | | |
| $\boldsymbol{\vdash}$ | nple | trust | | | 4-1-09 AS EST UTD 10-10-96 D_Date entity great | | | | | | | |
| X co | mple | x trust | t | | Name and title of fiduciary | | | | | | | |
| ᅵᅵᅄ | alifie | d disa | bility trust | ANITA B | | NG | | | E | | aritable and split- | |
| $\boldsymbol{\sqcap}$ | | | ion only) | TRUSTEE | | | | | | interest trusts, | check applicable | |
| П | | type 1 | | Number, street, and i | room or suite n | o. (If a P.O. box, see the in | nstructions.) | | | box(es), see in | nstructions. | |
| \Box | | | state-Ch. 7 | 203 BLO | OMINGE | ALE CIR | | | | Described in | sec. 4947(a)(1). Check here | |
| Ħ | | • | state-Ch. 11 | City or town, state, a | nd ZIP code | | | | _ | if not a private | e foundation | |
| | | | e fund | VICTORIA | <u>4</u> | T | 77904 | | | Described in | sec. 4947(a)(2) | |
| | attac | ber of hed (s ictions | | F Check applicable boxes: | Initial return | | Amended re Change in fi | eturn duciary's name | | Change in tru Change in fid | ist's name uciary's address | |
| G Ch | eck l | nere if | the estate or filing trust m | nade a section 645 elect | tion | > | | | · | | | |
| | 1 | 1 | Interest income | | | | , , , , , | | | 1 | | |
| | 2 | 2a | Total ordinary divid | lends | | | | | | 2a | 10,386 | |
| | | b | Qualified dividends all | locable to: (1) Bene | ficiaries | | (2) Estate or to | rust , , , | 6 , 75 | 4 | | |
| <u>а</u> | 3 | 3 | Business income o | r (loss). Attach Sc | hedule C o | r C-EZ (Form 1040) | | | | 3 | | |
| псоте | 4 | 1 | Capital gain or (los | s). Attach Schedu | le D (Form | 1041) | | | | 4 | 7 , 187 | |
| ဗို | | | | | | trusts, etc. Attach S | | | | | 63,512 | |
| - | (| | | | | n 1040) | | | | | | |
| | 7 | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | | |
| | 8 | 3 | Other income. List | type and amount | | ,,,,, | | | | | 01 005 | |
| | | | | | | igh 8 | | <u> </u> | | ▶ 9 | 81,085 | |
| | 10 | | Interest. Check if F | | | □ | | | | | | |
| | 1 | | | | | | | | | | | |
| | 1: | 2 | Fiduciary fees | | | | | | | 12 | | |
| | 1: | 3 | Chantable deduction | on (from Schedule | A, line 7) | | | | | 13 | | |
| ဖ | 1 | 4 | Attorney, accountai | nt, and return prep | parer tees | | • | | | 14 | · · · · · · · · · · · · · · · · · · · | |
| Deductions | 1: | 5a | Other deductions r | iot subject to the | 2% noor (an | ttach schedule) | | | | 15a | 1,487 | |
| 동 | | | | | | bject to the 2% floor | | | | | 1,487 | |
| ᇫ | 11 | | | | | | | | 79,5 | | 1,407 | |
| ا ۵ | 1 | ľ D | Income distribution deducti | ion (from Sab. B. line 16) | Attach Cahadi | ne 9 ules K-1 (Form 1041) | ∟ | 17 | | | 28-41 100101 NO 1001 278084-NT | |
| | 19 | 9 | Estate tax deduction | includina certain aen | eration-skinni | ing taxes (attach compl |) utation) | | | 19 | | |
| | 2 | | E | | | | | | | 00 | 100 | |
| | 2 | | | | | | | | | ▶ 21 | 100 | |
| | 2: | 2 | Taxable income. S | ubtract line 21 fror | m line 17. lf | f a loss, see instructi | ons | | | 22 | 79,498 | |
| | 2 | | Total tax (from Sc | | | | | | | | 23,902 | |
| | 2 | | | | ayments ar | nd amount applied fro | om 2011 return | | | 24a | | |
| ış | | b | Estimated tax payr | ments allocated to | beneficiarie | es (from Form 1041- | T) | | | 24b | | |
| пе | | | Subtract line 24b fr | | | | | | | 24c | | |
| Payments | | d | Tax paid with Form | n 7004 (see instru | ctions) | | | | | 24d | | |
| <u>-</u> | | | | | | n(s) 1099, check ▶ | | | | | | |
| and | _ | _ | Other payments: | f Form 2439 | | ; g Fo | om 4136 | | ; iota | . 1 1 | | |
| Тах | 2 | | | | | nd 24h | | | | 25 | | |
| _ ⊬ | 2 | | Estimated tax pena | • ` | | es 23 and 26, enter | | | | ··· | 23,906 | |
| | 2 | | | | | of lines 23 and 26, e | | vernaid | | | 23/300 | |
| | 2 | q | Amount of line 28 t | n he a Credite | d to 2013 | estimated tax | | : h | Refunded | ▶ 29 | | |
| Siar | Τī | Jnder | penalties of perjury, I decla | are that I have examined | this return, inclu | iding accompanying scheduk is based on all information of | es and statements, a | nd to the best of my k | knowledge and I | pelief, it is | May the IRS discuss this | |
| Sigr Here | | iuc, u | oricot, and complete. Decia | account or prepares totales | man taxhayat) | is based on all illionnation o | . wiiou biehalei Ilas | , a.i.j Monicoge. | | | return with the preparer shown below (see instr.)? | |
| | ا_ٰ | 3 | Signature of fiduciary or o | fficer representing fiduci | ary | , | Date | EIN of fidu | ciary if a financ | ial institution | X Yes No | |
| | Ī | Print/ | Type preparer's name | | | Preparer's signature | | | Date | Check | if PTIN | |
| Paid | | RIC | HARD K RIKKERS | | | RICHARD K RIKK | ERS CPA | | 04/15 | | · | |
| Prepar | 1 | Firm' | | | ROESE | | | | | Firm's EIN | ▶ 42-1277139 | |
| Use O | nly | | | 40 NORTH | | AVENUE | 004 | | | | 710 700 0075 | |
| | | Firm | s address > S. | IOUX CENT | EK, I. | A 51250-1 | 0∠4 | | | Phone no. | 712-722-3375 | |
| DAA | For | Pap | perwork Reduction | n Act Notice, see | the separ | rate instructions. | | | | | P5507 1041 (2012) | |

| Form | 1041 (2012) ELMER H BRUNSTING DECEDENTS TR DTD | 27-64531 | 00 | | | F | Page 2 |
|------|--|---|-------------|---------------|-------------|------------------|---------------|
| Sc | hedule A Charitable Deduction. Do not complete for a simple true | ust or a pooled | income func | i. | | | |
| 1 | Amounts paid or permanently set aside for charitable purposes from gross income (see it | instructions) | | 1 | | | |
| 2 | Tax-exempt income allocable to charitable contributions (see instructions) | | | 2 | | | |
| 3 | | | | 3 | _ | | |
| 4 | Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for ch | haritable purposes | Clie | ent | Copy | | |
| 5 | Add lines 3 and 4 | | | 5 | | | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charita | | | | | | |
| | purposes (see instructions) | | | 6 | | | |
| 7 | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 | | | 7 | | | |
| Sc | hedule B Income Distribution Deduction | | | - | - | | |
| 1 | Adjusted total income (see 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 | | | | | | |
| J | | | | 6 | | | |
| 7 | as a positive number Distributable net income. Combine lines 1 through 6. If zero | | | - | | | |
| ′ | _ | | | 7 | | | |
| | or less, enter -0- | • | | | | | |
| 8 | If a complex trust, enter accounting income for the tax year as | ا و ا | | | | | |
| | determined under the governing instrument and applicable local law | | | | | | |
| 9 | Income required to be distributed currently | | | 9 | | | |
| 10 | Other amounts paid, credited, or otherwise required to be distributed | | | 10 | | | |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions | | | 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 - | | | 14 | | | |
| 15 | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page | e 1, line 18 | | 15 | | | |
| | hedule G Tax Computation (see instructions) | 1.1 | 22 002 | | | | |
| 1 | Tax: a Tax on taxable income (see instructions) | 1a | 23,992 | | | | |
| | b Tax on lump-sum distributions. Attach Form 4972 | | | | | | |
| | c Alternative minimum tax (from Schedule I (Form 1041), line 56) | | 0 | 807100887108V | | 22 | 000 |
| | d Total. Add lines 1a through 1c | | | 1d | | 23, | 992 |
| 2a | Foreign tax credit. Attach Form 1116 | | 90 | | | | |
| b | General business credit. Attach Form 3800 | 2b | | | | | |
| С | Credit for prior year minimum tax. Attach Form 8801 | | | | | | |
| d | Bond credits. Attach Form 8912 | 2d | | | | | |
| 3 | Total credits. Add lines 2a through 2d | | | 3 | | | <u>90</u> |
| 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 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | b | 7 | | 23, | |
| | Other Information | - | | | , | Yes | No |
| 1 | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the a | allocation of expense | es | | | at 1893peaco | 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 con | mpensation) 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 sign | nature or other author | ority | | | | |
| | 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 ▶ | | | | | | III. |
| 4 | During the tax year, did the estate or trust receive a distribution from, or was it the granton | | | | | | |
| | 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 "the instructions for required attachment | "Yes," see | | | | | X |
| 6 | If this is an estate or a complex trust making the section 663(b) election, check here (see | instructions) | | | ▶[□] | T II | HE |
| 7 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (s | see instructions) | | | ···· ▶ Ħ | | I III |
| 8 | If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in cloestate, and check here | | | | | | H |
| 9 | Are any present or future trust beneficiaries skip persons? See instructions | | | | | - MINISTER SERVE | X |
| DAA | | | | | P5; | 508 | 1 (2012) |

IRS e-file Signature Authorization for Form 1041

| r calendar year 2012 | or fiscal year beginning | , ending |
|----------------------|--------------------------|----------|

| OMB No. 1545-0967 |
|-------------------|
| 2012 |

Z01Z

| Internal Revenue Service | ▶ Do not send to the IRS. Keep for y | your records. | |
|---|---|------------------------------------|--------|
| Name of estate or trust ELMER H BRUNS 4-1-09 AS EST | OPY | | |
| Name and title of fiduciary | | | |
| ANITA BRUNSTI TRUSTEE | NG | | |
| Part I Tax Retur | n Information (Whole Dollars Only) | | |
| 1 Total income (Form | | 1 | 81,085 |
| 2 Income distribution of | deduction (Form 1041, line 18) | 2 | |
| 3 Taxable income (For | m 1041, line 22) | 3 | 79,498 |
| 4 Total tax (Form 1041 | 1, line 23) | 4 | 23,902 |
| 5 Tax due or overpayn | nent (Form 1041, line 27 or 28) | 5 | 23,906 |
| Part II Declaration trust's ref | on and Signature Authorization of Fiduciary (Be s | sure to get a copy of the estate's | or |

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

| X I authorize KROESE & KROESE P.C. | to enter my PIN 10540 as my signature | | | | | |
|--|---|--|--|--|--|--|
| ERO firm name | do not enter all zeros | | | | | |
| on the estate's or trust's 2012 electronically filed income tax retu | ım. | | | | | |
| As a fiduciary or officer representing the fiduciary of the estate o estate's or trust's 2012 electronically filed income tax return. | r trust, I will enter my PIN as my signature on the | | | | | |
| Signature of fiduciary or officer representing | | | | | | |
| the fiduciary | Date ▶ _04/05/13 | | | | | |
| ANITA BRUNSTING | | | | | | |
| Part III Certification and Authentication | | | | | | |
| ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit se | 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 ▶ <u>04/15/13</u> | | | | | |
| | | | | | | |

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

2012 Form 1041-V

Department of the Treasury Internal Revenue Service

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

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

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

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

How To Fill In Form 1041-V

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

How To Prepare the Payment

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

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

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

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

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

Form 1041-V (2012)

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

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

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

2012

2

79,598

Department of the Treasury Internal Revenue Service

Interest

► Attach to Form 1041.

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

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

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

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

| 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 | | | | | |
| 27 | Estate tax deduction (from Form 1041, line 19) | | | | | |
| 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 | | | | |
| | , our elements, and miles of the of | | | | | |

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

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

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

Schedule I (Form 1041) (2012)

41

| Sched | dule I (Form 1041) (2012) ELMER H BRUNSTING DECEDENTS T | 'R D'I | D 27-6453100 | Page 2 |
|----------|---|------------|---------------------------------------|------------------------------|
| Pa | Income Distribution Deduction on a Minimum Tax Basis | (contin | ued) | |
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from lin | ne 37. | | |
| | If zero or less, enter -0- | | 4: | 73,898 |
| 44 | Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 | or line 4 | 13. | 4 0 |
| | Enter here and on line 26 | <u></u> | Ulea | at Copy |
| Pa | rt III Alternative Minimum Tax | | | |
| 45 | Exemption amount | 1 | | 22,500 |
| 46 | Enter the amount from line 29 | | 81,085 | |
| 47 | Phase-out of exemption amount | 47 | 75,000 | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0- | 48 | 6,085 | 1 501 |
| 49 | Multiply line 48 by 25% (.25) | | | |
| 50 | Subtract line 49 from line 45. If zero or less, enter -0- | | | |
| 51 | Subtract line 50 from line 46 | | | 60,106 |
| 52 | Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends of | | | |
| | gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the | HIVI I, II | | |
| | necessary). Otherwise, if line 51 is— | | | |
| | \$175,000 or less, multiply line 51 by 26% (.26). Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result | | 52 | 14,106 |
| 53 | Alternative minimum foreign tax credit (see instructions) | | 53 | |
| 54 | Tentative minimum tax. Subtract line 53 from line 52 | | | |
| 55 | Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sc | | · · · · · · · · · · · · · · · · · · · | |
| 56 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter | | | |
| | Schedule G, line 1c | | 56 | _ |
| Pa | rt IV Line 52 Computation Using Maximum Capital Gains Rate | S | | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Ta | | sheet, | |
| | or the Qualified Dividends Tax Worksheet, see the instructions before completing this pa | art. | | |
| 57 | Enter the amount from line 51 | | 57 | 60,106 |
| 58 | Enter the amount from Schedule D (Form 1041), line 22, line 13 of the | 1 | | |
| | Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax | | | |
| | Worksheet, whichever applies (as refigured for the AMT, if necessary) | 58 | 13,833 | |
| 59 | Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as | | | |
| | refigured for the AMT, if necessary). If you did not complete Schedule D | | | |
| | 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 | | 12 022 | |
| | Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | 60 | 13,833 | 12 222 |
| 61 | Enter the smaller of line 57 or line 60 | | 61 | |
| 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 | | | 12 021 |
| | (.28) and subtract \$3,500 from the result | | ≥ 63 | 12,031 |
| 64 ce | Maximum amount subject to the 0% rate Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the | 04 | 2,400 | |
| 65 | 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- | _ | 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 | 1 00 | 13,833 | |
| 70 | Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to | | 70 | 2,075 |
| 71 | Subtract line 67 from line 61 | | | |
| 72 | Multiply line 71 by 25% (.25) | | ▶ 72 | 2 |
| 73 | Add lines 63, 70, and 72 | | | 4 4 4 4 4 |
| 74 | If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by | | | |
| | 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 | | | 11100 |
| DAA | | | | Schedule (Port) 1041) (2012) |

SCHEDULE D (Form 1041)

Capital Gains and Losses

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

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

OMB No. 1545-0092

2012

Department of the Treasury Internal Revenue Service

Name of estate or trust

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

Employer identification number Client Copy 27-6453100

| Note: Form 5227 filers need to complete or Part 1 Short-Term Capital | | ses – Assets He | eld One Year or Les | s | | |
|---|--------------------------------------|----------------------------------|--------------------------|---|------|--|
| (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 ba | - 1 | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| 1a JP MORGAN HIGH YIEI | D VARIOUS | 05/24/12 | 135 | | 135 | Subtract (e) from (d) |
| PIONEER FUND | VARIOUS | 10/12/12 | 183 | | 181 | |
| BRANDYWINE BLUE | 09/09/11 | 05/24/12 | 386 | | 330 | 56 |
| CREDIT SUISSE COM F | ET STRAT 09/09/11 | 05/24/12 | 1,244 | 1. | 512 | |
| WASH SALE | 037 037 11 | 00/21/12 | <u> </u> | | 312 | 268 |
| b Enter the short-term gain or (loss), if a | any from Schedule | D.1 line 1h | L | | 1b | 50 |
| | • | ********** | | | 2 | |
| 3 | | | | | | |
| Net short-term gain or (loss) from par Short-term capital loss carryover. Ente | | | | | 3 | |
| 5 Net short-term gain or (loss). Comb | | | er here and on line 13, | | 4 (| |
| column (3) on the back Part II Long-Term Capital C | Sains and Los | ses – Assets He | ld More Than One \ | | 5 | 108 |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other bas (see instructions) | | (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 | | | 161 | | 147 | 14 |
| DODGE & COX INTL ST | OCK 06/09/10 | | 10,834 | | 739 | 95 |
| DODGE & COX INCOME | | 05/24/12 | 5,218 | | 070 | 148 |
| ING GLOBAL REAL EST | ATE | 05/24/12 | 271 | | 227 | 44 |
| b Enter the long-term gain or (loss), if a | | D.4 line 6h | | | 6b | |
| | | | | | 7 | <u> </u> |
| | | | | | | |
| 8 Net long-term gain or (loss) from part | | | | | 8 | 71.4 |
| 9 Capital gain distributions | | | SEE STATEMEN | Τ΄ Ι | 9 | 714 |
| 10 Gain from Form 4797, Part I11 Long-term capital loss carryover. Ente | | | 2011 Capital Loss | | 10 | |
| Carryover Worksheet Net long-term gain or (loss). Combi | | | er here and on line 14a, | | 11 (| |
| column (3) on the back | a tha laata sationa | <u> </u> | | . | 12 | 7,079 |

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

Schedule D (Form 1041) 2012

| Part III Summary of Parts I and II Caution: Read the instructions before completing this part. 13 Net short-term gain or (loss) 13 108 14 Net long-term gain or (loss): a Total for year 14a Client | (3) Total |
|--|--------------------------|
| 4 Net long-term gain or (loss): | 100 |
| 4 Net long-term gain or (loss): | 100 |
| a Total for year 14a Callent | |
| 1-14 O/10/12 | Copy 7,079 |
| b Unrecaptured section 1250 gain (see line 18 of the wrksht.) | |
| c 28% rate gain 14c | |
| 5 Total net gain or (loss). Combine lines 13 and 14a | <u>7,187</u> |
| lote: 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 | |
| ains, 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 |
| ecessary. | |
| Part IV Capital Loss Limitation | - |
| 6 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 | <u> (</u> |
| lote: 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 | te the Capital |
| Loss Carryover Worksheet in the instructions to figure your capital loss carryover. | |
| Part V Tax Computation Using Maximum Capital Gains Rates | .d 4b :_ a_ |
| 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 an | id 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 | · · |
| ne 14c, col. (2) is more than zero. | (=) =: |
| 7 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) 17 79, 498 | |
| 8 Enter the smaller of line 14a or 15 in column (2) | |
| but not less than zero 18 7,079 | |
| 9 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) 196, 754 | |
| 20 Add lines 18 and 19 20 13,833 | |
| 11 If the estate or trust is filing Form 4952, enter the | |
| amount from line 4g; otherwise, enter -0- | |
| 2 Subtract line 21 from line 20. If zero or less, enter -0- 22 13,833 | |
| 3 Subtract line 22 from line 17. If zero or less, enter -0- 23 65, 665 | |
| | |
| Enter the smaller of the amount on line 17 or \$2,400 | |
| 15 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 | |
| 26 Subtract line 25 from line 24 26 | |
| 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 | |
| On the standing of the second form line on the black and a O | |
| 28 Enter the amount from line 26 (If line 26 is blank, enter -0-) | |
| 9 Subtract line 28 from line 27 29 13,833 | |
| 30 Name Control Control AFO AFO | 2,075 |
| Multiply line 29 by 15% (.15) 1 Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts | 2,013 |
| (see the Schedule G instructions in the instructions for Form 1041) 31 | 21,917 |
| (STE ALLE SOLIDADIO DI INDIDUCIONIO IN INCIDENCIANIO IN TOTAL | |
| 2 Add lines 30 and 31 32 | 23,992 |
| 13 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 | <u>26,758</u> |
| 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 |
| | edule D (Form 1041) 2012 |

P5514

SCHEDULE D-1 (Form 1041)

Continuation Sheet for Schedule D (Form 1041)

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

OMB No. 1545-0092

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

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

ELMER H BRUNSTING DECEDENTS TR DTD

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

Employer identification number 27-6453100

| Part I Short-Term Capital | Gains and Los | ses-Assets He | eld One Year or Less | 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) |
| 1a JP MORGAN HIGH YIE | LD | 05 /04 /10 | 106 | 100 | |
| | VARIOUS | 05/24/12 | 196 | 193 | |
| LOOMIS SAYLES INV | GRADE BD 09/09/11 | 05/24/12 | 161 | 164 | - ; |
| OPPEN COMM STRAT 1 | TL RET | | | | |
| DEMOG MOMENT DEMUNI | 12/22/11 | 05/09/12 | 284 | 262 | 2: |
| PIMCO TOTAL RETURN | IV 09/09/11 | 05/24/12 | 267 | 258 | |
| PIONEER FUND | | | | | |
| · | 12/23/11 | 10/12/12 | 103 | 84 | 1 |
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| | <u>J</u> | | | | |
| 1b Total. Combine the amounts in colum | nn (f). Enter here ar | nd on Schedule D, I | ine 1b | | 5 |

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

Schedule D-1 (Form 1041) 2012

Page 2

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

ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

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

27-6453100

| -1-09 AS EST UTD 10 | | | | | 453100 |
|--|-----------------------------|----------------------------------|-----------------|---|---|
| rt II Long-Term Capital (| Gains and Los (b) Date | ses-Assets Held | | Client | Copy |
| (a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.) | acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis (see instructions) | Colosan or (loss) Subtract (e) from (d) |
| INVESTMENT CO OF A | MERICA | | | · | |
| | 06/09/10 | 05/24/12 | 5,511 | 4,697 | 82 |
| JP MORGAN CORE BON | | | | | |
| | 06/09/10 | 05/24/12 | 252 | 240 | |
| JP MORGAN HIGH YIE | | 05/04/10 | 4 506 | 4 511 | _ |
| MEG DECEMBAL TAMES | VARIOUS | 05/24/12 | 4,586 | 4,511 | |
| MFS RESEARCH INTER | 06/09/10 | 05/24/12 | 1,595 | 1,484 | 11 |
| OPPENHEIMER INTL E | D | 03/24/12 | 1,090 | 1,404 | J. J. |
| OTTENHEDIMEN INTE | 06/09/10 | 05/24/12 | 2,233 | 2,198 | 3 |
| OPPEN COM STRAT TI | L RET | 00721712 | 2,200 | , 250 | |
| | VARIOUS | 05/09/12 | 4,205 | 3,886 | 31 |
| PIONER FUND | | | | | |
| | VARIOUS | VARIOUS | 19,811 | 16,302 | 3,50 |
| T ROWE PRICE EQUIT | | Γ., | T | | |
| | 06/09/10 | 05/24/12 | 826 | 701 | 12 |
| T ROWE PRICE NEW 1 | NCOME | 05 /04 /10 | 0.664 | 0 500 | _ |
| | 06/09/10 | 05/24/12 | 2,664 | 2,593 | |
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6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074 13

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

Information about Schedule E and its separate instructions is at www.irs.gov/form1040.

Your social security number

| | | IG DECEDENTS IR D | TD | | | | | | | | COPY | 1 |
|------------|--------------------------------------|---|-----------|-----------|--------|------------|--------------|--|---------------|--------------|----------------------|--|
| | -1-09 AS EST UT | 'D 10-10-96 | | | | | - | | 27 | <u>-645</u> | 53100°° | |
| P | | ss From Rental Real Estat | | | | | | | | | | |
| | | EZ (see instructions). If you are an | | | | | | loss 1 | from Form 48 | 35 on | page 2, line 4 | 0. |
| Α | | in 2012 that would require you to t | file Form | (s) 1099 | ? (see | instruc | tions) | | | | НΥ | es No |
| <u>B</u> | If "Yes," did you or will you file | e all required Forms 1099? | | | | | | | _ | | Y | es No |
| <u> 1</u> | | property (street, city, state, ZIP co | ode) | | | | _ | | | | | |
| _A | IOWA | | | | | | | | | | | |
| B | | | | | | | | | | | | |
| _ <u>c</u> | | | | | | | | | | | | |
| 11 | Type of Property (from list below) | 2 For each rental real e above, report the num | • | | | | | | Fair Rental [| Days | Personal Use Days | ďΛ |
| A | | personal use days. Ch | | | | | | Α | | | | |
| В | † ······ | only if you meet the re | | | | | | В | | | | |
| | - | a qualified joint ventur | e. See i | nstructio | JIIS. | | | c | | | | |
| | e of Property: | | | | | | | | • | | | |
| | Single Family Residence 3 | Vacation/Short-Term Rental | 5 La | nd | 7 | Self-R | Pental | | | | | |
| | Multi-Family Residence 4 | | | yalties | 8 | | (describ | e) | | | | |
| | ome: | Propert | | | | A | (accoile | Ĭ | В | | | С |
| | Don't continued | | | 3 | | | ,778 | | | | | |
| | D King and . | | | 4 | | | 7 | | | | | |
| | enses: | | | | | | | | | | | |
| | | | | 5 | | | | | | | | |
| | | s) | | 6 | | | | | | | | |
| | | | | 7 | | | | | | | | |
| | | | | В | | | | | | | | |
| 9 | Insurance | | 🗔 | 9 | | | | | | | | |
| 10 | Legal and other professional fee | es | 1 | 0 | | | | | | | | |
| | - | | | 1 | | | | | _ | | | |
| | | : (see instructions) | | 12 | | | | | | | | |
| | | | | 13 | | | | | | • | | |
| 14 | Repairs | ,,, | 1 | 14 | | | | | | | | |
| 15 | Supplies | | 1_1 | 15 | | | | | · | | | |
| 16 | Taxes | | _1 | 16 | | 3 | <u>,</u> 266 | | | | | |
| 17 | Utilities | | [_1 | 7 | | | | | | | <u> </u> | |
| 18 | Depreciation expense or depleti | ion | _1 | 18 | | | | | | | ļ | |
| | | | | 19 | | | | | | | ļ | |
| | | | _2 | 20 | | | <u>,</u> 266 | | | | | |
| | Subtract line 20 from line 3 (ren | | | | | | | ŀ | | | | |
| | result is a (loss), see instruction: | • | | | | C 2 | E10 | | | | | |
| | | | 🔼 | 21 | | 63 | <u>, 512</u> | | | ···- | | |
| | Deductible rental real estate los | • | ١. | | | | , | ļ | | | | |
| | , | s) | _ | 22 (| | | 23a | | 66 | , 778 | | 1 10 10 10 10 10 10 10 10 10 10 10 10 10 |
| | · | line 3 for all rental properties | | | | | | | 00 | , / / 0 | | |
| | · | line 4 for all royalty properties | | | | | 23b 23c | | | | | |
| | • | line 12 for all properties | | | | | 23d | | | | 1 | |
| | • | n line 18 for all properties | | | | | | | ٦ | , 266 | | |
| | • | shown on line 21. Do not include | | | | | | 1 | | 24 | | 63,512 |
| | | n line 21 and rental real estate los | | | | | sses here | B | | 25 | (| 00,012 |
| | | oyalty income or (loss). Combine | | | | | | | | | | |
| | | page 2 do not apply to you, also e | | | | | | | | | | |
| | | therwise, include this amount in the | | | | | | <u></u> . | | 26 | | 63,512 |
| For DAA | Paperwork Reduction Act No | otice, see your tax return instruc | ctions. | | | | | | | | Schedule E | (Form 1040) 201 |

Form **1116**

Foreign Tax Credit

(Individual, Estate, or Trust)

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

OMB No. 1545-0121

Department of the Treasury Internal Revenue Service

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Attachment Sequence No.

| Use a separate Form 1116 for each category or 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 | | LMER H E -1-09 AS | | | | DTD | | | Identifying numb | Clie | nt C | of your tax return |
|---|-------------|--|---|---------------------|------------------|---------------|-------------------|---|---------------------------------------|--------------|--------|---------------------|
| a ∑ Peasive category income c C Section 9100 income e Cartain income re-sourced by treaty Freedom of (name of country) ▶ UNITED STATES Note: if you paid taxes to only one foreign country or U.S. possession, use a separate 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 A in Part I and line A in Part III. If you paid taxes to more than one foreign country or U.S. possession use a separate column A in Part I and line A in Part III. If you paid taxes to more than one foreign country or U.S. possession. Gradien States (for Category Checked Above) Foreign Country or U.S. Possession Foreign Country or U.S. Possession INTEREST / DIVIDENDS Commission from sources within country specific from the service services. INTEREST / DIVIDENDS Commission from all source is £250,000 or more, & Vusion from al | Use | a separate Form | 1116 for each | category of i | income listed be | | | me in the inst | ructions. Check | only one | box on | each |
| Certain income re-sourced by freety | Fom | - | | г | _ | | below. | _ | - . | | | |
| The Resident of (name of country) WINTED STATES Note: If you paid taxes to only one foreign country of 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 of U.S. possession, use a separate column and line for each country or possession. Part II. Taxable Income or Loss From Sources Outside the United States (for Category Checked Above) Total Total A VARIOUS B C (Add cols. A. B. and C.) VARIOUS Cores income from sources within country seem shown and of the type chacked above give instructions; INTEREST / DIVIDENDS Cores income from sources within country seem shown and of the type chacked above give instructions; INTEREST / DIVIDENDS Cores income and office type chacked above give instructions; INTEREST / DIVIDENDS Cores income and office type chacked above give instructions; INTEREST / DIVIDENDS Cores income and collections of the section of the | - 1 | | | ⊢ | | -, | | e _ | _ Lump-sum | distribution | ons | |
| 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 III. If you paid taxes to move than one foreign country or U.S. possession. Part III. Transport of the possession of the possession of the part III. If you paid taxes to move than one foreign country or U.S. possession. Taxable Income or Loss From Sources Outside the United States (for Category Checked Above) Foreign Country or U.S. possession Total (Add cols. A. B. and C.) Total Gross income from sources within country size of the properties of the pre-decided above (see instruction): INTEREST / DIVIDENDS D. Check if line I as compensation for personal services as an employee, you ride compensation from all sources is \$250,000 or more, a by our see in elementary basis to identifying its source (see instructions): Deductions and losses (Caution: See instructions) Part III. Transport of the Category Checked Above) INTEREST / DIVIDENDS D. Check if line I as compensation for personal services as an employee, you ride compensation from all sources is \$250,000 or more, a by our seed interested elementary in the source (see instructions). Deductions and losses (Caution: See instructions) Part III. Transport of the Category Checked Above) INTEREST / DIVIDENDS 4, 977 1a | Ь | General cate | gory income | ď | Certain incor | me re-sourced | by treaty | | | | | |
| 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 III. If you paid taxes to move than one foreign country or U.S. possession. Part III. Transport of the possession of the possession of the part III. If you paid taxes to move than one foreign country or U.S. possession. Taxable Income or Loss From Sources Outside the United States (for Category Checked Above) Foreign Country or U.S. possession Total (Add cols. A. B. and C.) Total Gross income from sources within country size of the properties of the pre-decided above (see instruction): INTEREST / DIVIDENDS D. Check if line I as compensation for personal services as an employee, you ride compensation from all sources is \$250,000 or more, a by our see in elementary basis to identifying its source (see instructions): Deductions and losses (Caution: See instructions) Part III. Transport of the Category Checked Above) INTEREST / DIVIDENDS D. Check if line I as compensation for personal services as an employee, you ride compensation from all sources is \$250,000 or more, a by our seed interested elementary in the source (see instructions). Deductions and losses (Caution: See instructions) Part III. Transport of the Category Checked Above) INTEREST / DIVIDENDS 4, 977 1a | | Resident of (nam | e of country) | ► UN | TTED STA | TES | | | | | | |
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| Foreign Country or U.S. Possession Total | | - • | - | - | | | | | | | | |
| g Enter the name of the foreign country or U.S. possession 1a Gross income from sources within country shown above and of the type checked above (see Instructions): INTEREST / DIVIDENDS b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, a you used an elimentary beaution to defended services as an employee, your total compensation from all sources is \$250,000 or more, a you used an elimentary beaution to defended your personal services as an employee, your total compensation from all sources is \$250,000 or more, a you used an elimentary beaution to the terms of the personal services and a source (see instructions). Deductions and losses (Caution: See instruction) 2 Por roats share of other deductions not defended you related to the income on its (athean instruction). b Other dedds. or Acid lines 3 and 3b. or Acid lines 3 and 3b. or Acid lines 3 and 3b. or Acid lines 3 and 3b by line 2 (see Instructions). 1 Divide line 8 by line 2 (see Instructions). 1 Divide line 8 by line 2 (see Instructions). 1 Divide line 8 by line 2 (see Instructions). 1 Divide line 8 by line 2 (see Instructions). 1 Divide line 8 by line 2 (see Instructions). 1 Divide line 8 by line 2 (see Instructions). 2 Por note share of interest expense (see Instructions). 3 Provide lines 2, 35, 46, 40, and 5. 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2. 1 Poreign Taxes withheld at source or: Foreign Taxes withheld at source or: | P | art I Tax | able Incon | ne or Loss | From Sour | ces Outsid | de the Unite | d States (f | or Categor | y Chec | ked A | bove) |
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| 8, you used an alternative basis to determine its source (see instructions) 2 | | services as an el | mployee, your tot surces is \$250.00 | tal compen- | | | | | | | | |
| Deductions and losses (Caution: See instructions): 2 | | | | | | | | | | | | |
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| 3 Pro rata share of other deductions not definitely related: a Certain termized deductions or standard deduction (see instructions) b Other deds, tanks start), c Add lines 3a and 3b d Gross freeign source income (see instructions) e Gross income from all sources (see instructions) g Multiply line 3c by line 3f 4 Pro rate 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 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 Part II. Foreign Taxes Paid or Accrued (see instructions) Credit is claimed for faxes (you must cheek one) units cheek one) or Accrued (k) Dividends (l) Date paid or Accrued (k) Dividends (l) Dividends (l) Date paid or accrued (l) Date paid or accrued (l) Date paid or accrued (l) Date paid or accrued (l) Dividends | 2 | line 1a (attach | y related to the inc | come on | | | | | | | | |
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| c (attach stmt.) Add lines 3a and 3b d Gross foreign source income (see instructions) Gross income from all sources (see instructions) Multiply line 3c by line 3f Pro rata share of interest expense (see instructions): Add lines 2, 3g, 4a, 4b, and 5 Touch reference to the first expense (see instructions): D Other interest expense Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 Part II Foreign Taxes Paid or Accrued (see instructions) Credit is claimed for taxes (you must check one) Taxes withheld at source on: (n) Other foreign taxes paid or accrued (see instructions) (i) Date paid (ii) Dividends (ii) Rents and royalties (m) Interest paid or accrued (o) Dividends (p) Rents paid or accrued (add cols. o) through (i) through (i) B C Add lines 2, 3g, 4a, 4b, and 5 Foreign taxes paid or accrued (o) Dividends (ii) Rents and royalties (iii) Interest paid or accrued (iii) Dividends (iii) Dividends (iii) Rents and royalties (iii) Interest paid or accrued (iii) Dividends (iii) Dividends (iii) Protail foreign taxes paid or accrued (iii) Dividends (iii) Dividends (iii) Protail foreign taxes paid or accrued (iii) Dividends (iii) Dividends (iii) Dividends (iii) Protail foreign taxes paid or accrued (iii) Dividends (| h | | nstructions) | | | | | | | | | |
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| Credit is claimed for taxes (you must check one) (h) X Paid (i) Date paid or accrued (k) Dividends (l) Rents and royalties (m) Interest paid or accrued (l) Dividends (l) Rents (m) Interest paid or accrued (l) Dividends (l) Rents (l) Ren | 6 | Add lines 2, 3g | , 4a, 4b, and 5 | .,,,,,, | | | | | | | 6 | |
| Credit is claimed for taxes (you must check one) (h) | THE REPORTS | COLD COLORS OF THE STATE OF THE | | | | | | | | . ▶ | 7 | 4,977 |
| for taxes (you must check one) (h) | P | 237773313323340 | reign Taxes | Paid or A | Accrued (see | e instruction | <u>ns)</u> | | | | | |
| C Paid In foreign currency In U.S. dollars In U.S. dolla | | for taxes (you | | | | | Foreign taxes pai | d or accrued | | | | |
| (i) Date paid or accrued (k) Dividends or accrued (k) Dividends and royalties (m) Interest paid or accrued (add cols. (o) Dividends and royalties (q) Interest paid or accrued (add cols. (o) through (f)) B C | ţ | | | In foreig | gn currency | | | | in U.S. o | ioliars | | |
| (i) Date paid or accrued (k) Dividends or accrued (k) Dividends and royalties (m) Interest paid or accrued (add cols. (o) Dividends and royalties (q) Interest paid or accrued (add cols. (o) through (f)) B C | onu | `` — | Taxe | es withheld at sour | rce on: | | Taxe | s withheld at soun | ce on: | | | · · · · · |
| Or accrued | ပ | (j) Date paid | (k) Dividends | (I) Rents | (m) Interest | - | (o) Dividends | (p) Rents | (a) Interest | | | • |
| B C | | | (ii) Divide ide | and royalties | find threatest | accrued | 1 ' ' | and royalties | 17, | accn | ied | |
| С | _ | VARIOUS | | | | | 90 | | | | | 90 |
| | | | | | | | | | | ļ | | |
| | <u>C</u> | Add lines A fl | hrough C. col | umn(s) Ente | r the total here | and on line | 9. nage 2 | | I | ▶ | 8 | 90 |

For Paperwork Reduction Act Notice, see instructions.

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

| | n 1116 (2012) | | | Page 2 |
|----------|--|----------|-----------|---------------|
| 5000000 | art III Figuring the Credit | | | raye <u>z</u> |
| 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 | |
| | or decided for the eategory of meeting discover and a discover and a | | Clien: | Сору |
| 10 | Сапуback or carryover (attach detailed computation) | 10 | | i copy |
| | Carryback of Carrybes (attack detailed Computation) | 10 | | |
| 11 | Add lines 9 and 10 | 11 | 90 | |
| • • | The mes of the To | ··· | | |
| 12 | Reduction in foreign taxes (see instructions) | 12 (| | |
| | Troubled in the origin across (see included only) | <u> </u> | | |
| 13 | Taxes reclassified under high tax kickout (see instructions) | 13 | | |
| • • | | L | 332866 | 338 |
| 14 | Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit | t | 14 | 90 |
| 15 | Enter the amount from line 7. This is your taxable income or (loss) from | 1 1 | | |
| | 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 | | | |
| | • | 18 | 71,694 | |
| | without the deduction for your exemption SEE STATEMENT 2 Caution: If you figured your tax using the lower rates on qualified dividends or capital gai | | 71,004 | |
| | instructions. | iis, see | | |
| 19 | | | 19 | 0.0694 |
| 20 | Divide line 17 by line 18. If line 17 is more than line 18, enter "1" | | | 0.0094 |
| 20 | Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, er | | | |
| | amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 10 | • | 20 | 23,992 |
| | Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 | | 20 | 23,332 |
| | Caution: If you are completing line 20 for separate category e (lump-sum distributions), s | see | | |
| 24 | instructions. | | | 1 665 |
| 21 | Multiply line 20 by line 19 (maximum amount of credit) | | <u>21</u> | 1,665 |
| 22 | Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip line | | | |
| | through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in the land of t | • | . | 90 |
| D. | instructions) art IV Summary of Credits From Separate Parts III (see instruction | | 22 | 1 90 |
| 23 | Credit for taxes on passive category income | 23 | 90 | |
| 24 | | 24 | | |
| | Credit for taxes on general category income | 25 | | |
| 25 26 | Credit for taxes on certain income re-sourced by treaty | 26 | | |
| 26 27 | Credit for taxes on lump-sum distributions | | 7 | 90 |
| 27 | Add lines 23 through 26 | | | 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 | | | |
| 30 | Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 104 | | | 00 |
| | Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a | <u> </u> | ▶ 30 | 90 |

Form 1116 (2012)

Form **1116**

ALT MIN TAX

Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

Department of the Treasury Internal Revenue Service

DAA

OMB No. 1545-0121

| | LMER H E -1-09 AS | | | | DTD | | | Identifying numbe | Client (| of your tax return |
|---------------|--|--|----------------------------|---------------------------------------|-----------------------------|-------------------------------|----------------------------|----------------------|-------------------------|--|
| Use | a separate Form | 1116 for each | category of ir | ncome listed be | | | me in the ins | structions. Check | | on each |
| г | n 1116. Report a | | _ | - ' | | below. | г | \neg. | | |
| a b | X Passive cate General cate | gory income | d c | Section 9010 Certain incor | (j) income me re-sourced | by treaty | e [| Lump-sum o | listributions | |
| | | | | | - III C | | | | | |
| | Resident of (name | | | | TES | ımn A in Part I | and line A in | Part II. If you paid | t tayes to | |
| | e than one forei | • | | • | | | | | I lakes to | |
| Tearran | | | | | | | | for Category | Checked / | Above) |
| | | | - | | Foreign | Country or U.S | S. Possessio | | | Total |
| g | Enter the name | - | country | A | | В | | с | (Add | d cols. A, B, and C.) |
| 1a | or U.S. possess Gross income fro | | | VARIOUS | | 10000 | | | | |
| 10 | shown above and | d of the type che | | | | | | | | |
| | (see instructions |): | | | | | | | | |
| | INTEREST | / DTVTDI | ZNDS | | 5 , 313 | 86 48 6. | | | 1a | 5,313 |
| b | Check if line 1a | is compensation | for personal | | 3/313 | | | | 10 | |
| | services as an el sation from all so | mployee, your to | tal compen- | | | | | | | |
| | & you used an a | Itemative basis to | | | | | | | | |
| | its source (see in | nstructions) | ▶ 🔠 | | | | | | | |
| Ded | uctions and los | sses (Caution: S | ee instructions): | | | | | | | |
| 2 | Expenses definitel line 1a (attach statement) | • | | | | eeste: suddang gradend: comme | | | | |
| 3 | Pro rata share definitely rela | | ctions not | | | | | | | |
| а | Certain itemized | | | | | | | | | |
| b | deduction (see in Other deds. | | | | | | | | | |
| С | (attach stmt.) Add lines 3a ai | nd 3b | | | | | | | | |
| d | Gross foreign so | | | | 6,771 | | | | | |
| е | Gross income from | • | | | 4,354 | | | | | |
| f | Divide line 3d by | | | 0 | .0803 | ···· | | | | |
| g | Multiply line 3c | | | | M M Is | | | | | |
| 4 | Pro rata share of int | | · · | | | | | | | |
| а | Home mortgage inte Home Mortgage Inte | rest (use the vvolks rest in the instructio | ns) | | | | | | | |
| b | Other interest | expense | | | | | | | | |
| 5 | Losses from fo | J | | | | | | | | |
| <u>6</u> 7 | Add lines 2, 3g | | | here and on lir | ne 15 nage 2 | | | | <u>6</u> | 5,313 |
| _ | | | | ccrued (see | | ns) | <u></u> | | | |
| | Credit is claimed for taxes (you must check one) | | | · · · · · · · · · · · · · · · · · · · | | Foreign taxes pai | d or accrued | | | ······································ |
| tr | (h) X Paid | | In foreig | n currency | | | | in U.S. do | llars | |
| Country | (i) Accrued | Taxe | es withheld at source | ce on: | (n) Other foreign taxes | Taxe | es withheld at sou | irce on: | (r) Other foreign taxes | (s) Total foreign taxes paid or |
| 0 | (j) Date paid or accrued | (k) Dividends | (I) Rents and royalties | (m) Interest | paid or accrued | (o) Dividends | (p) Rents and royalties | (q) Interest | paid or accrued | accrued (add cols, (o) through (r)) |
| Α | VARIOUS | | and royalacs | _ | 200404 | 90 | and Toyando | | 400 | 90 |
| В | | - | | | | | | | | |
| С | | | L | | | | | _L | | |
| <u>8</u> | | | | | and on line 9 |), page 2 | <u></u> | <u></u> | . • 8 | 90 |
| FOF DAA | Paperwork Red | IUCUUN ACE N | vuce, see ins | u ucuons. | | | | | | P5520 1116 (2012) |

ALT MIN TAX

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Form 1116 (2012)

| Form | n 1116 (2012) | | | | Page 2 |
|------|---|---|----------------|---------|--------|
| P | art 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 | t Copy | |
| | | | Clier | it Copy | |
| 10 | Carryback or carryover (attach detailed computation) | 10 | | | |
| | | il I | | | |
| 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 | t | | 4 | 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 | 1 1 | | | |
| | 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 gain | ns, see | | | |
| | instructions. | | | | |
| 19 | Divide line 17 by line 18. If line 17 is more than line 18, enter "1" | | 19 | 9 0 | .0712 |
| 20 | Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, er | | | | |
| | amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 10 | 041, | | | |
| | Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 | | _20 | o 1 | 4,106 |
| | Caution: If you are completing line 20 for separate category e (lump-sum distributions), s | | | | |
| | instructions. | | | | |
| 21 | Multiply line 20 by line 19 (maximum amount of credit) | | 2. | 1 | 1,004 |
| 22 | Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip line | | | | |
| | through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in I | Part IV (see | | İ | |
| | instructions) | | > 2: | 2 | 90 |
| P | art IV Summary of Credits From Separate Parts III (see instruction | | | | |
| 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 | | | 7 | 90 |
| 28 | Enter the smaller of line 20 or line 27 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 28 | 8 | 90 |
| 29 | Reduction of credit for international boycott operations. See instructions for line 12 | | 29 | 9 | |
| 30 | Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 10- | | | | |
| | Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a | | > 30 | o | 90 |
| 30 | | 40, line 47; | İ | 0 | 9 |

Form **1116** (2012)

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Federal Statements

FYE: 12/31/2012

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

| Description | Amount |
|--------------|------------|
| EDWARD JONES | \$ 714 |
| TOTAL | \$ 714 |

Interest / Dividends

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

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

Interest / Dividends

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

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

P5522

Estimate Worksheet

Form **1041**

For calendar year 2013, or tax year beginning

, and ending

2012

Name

4

Total

ELMER H BRUNSTING DECEDENTS TR DTD

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

01/15/14

Client 4 Copy

Taxpayer Identification Number

| Record of Estimated Tax Payments (see 1041-ES instructions for correct payment due dates) | | | | | | |
|---|--------------|----------------|---------------|-----------------|--|--|
| Payment number | (a) Due Date | (b) Amount Due | (c) Date Paid | (d) Amount Paid | | |
| 1 | 04/15/13 | 5,980 | | | | |
| 2 | 06/17/13 | 5,980 | | | | |
| 3 | 09/16/13 | 5.980 | | | | |

5,980

23,920

Calculation of 1041-ES Payments

| | | | | _ | |
|----|--|------|----------|-------|--------|
| 1 | Enter adjusted total income expected in 2013 | | <u>1</u> | 38333 | |
| 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 | | | ; | |
| 6 | Taxable income of estate or trust. Subtract line 5 from line 1 | | 6 | ; | |
| 7 | Figure your tax on line 6 | | | | 23,992 |
| 8 | Alternative minimum tax | | | | |
| 9 | | | | | 23,992 |
| 10 | | | | 0 | 90 |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | | | 1 | 23,902 |
| 12 | | | | 2 | |
| 13 | Income tax withheld and estimated to be withheld during 2012 and other refundable cred | dits | 1 | 3 | |
| 14 | Rounding amount | | | 4 | 18 |
| 15 | | | 1 | 5 | 23,920 |
| 16 | Less amount of current year overpayment applied to next year's estimates | | | 6 | |
| 17 | Less amounts already paid towards next year's estimates | | 1 | 7 | |
| 18 | Total estimates for next year | | | 8 | 23,920 |

Adjusted Gross Income Worksheet Form **1041** 2012 For calendar year 2012, or tax year beginning and ending Name Taxpayer Identification Number ELMER H BRUNSTING DECEDENTS TR DTD Client4@opy 4-1-09 AS EST UTD 10-10-96 Total **ESBT / QSST** Other 81,085 Total income Administrative costs Fiduciary fees Attomey, accountant fees Other administrative deductions Net operating loss Income distribution deduction 100 Exemption 100 Subtotal 80,985 Adjusted gross income Adjusted gross income (Force)

Form 1116 Page 1 Detail Worksheet

Form 1116

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

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

Form 1116 Page 1 Detail Worksheet

2012

2012

27-6453100

| Category of income | PASSIVE INCOME | | _ | Reg | ular Tax <u>X</u> Altern | ative 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 | | | | | | |
| 2a Cartain Hamilton dadustions | | | | | | |
| 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 | 0.0003 | | | | | |
| | | | | | | |
| 4a Home mortgage interest | | | | | | |
| 4b Other interest expense | | | | | | |
| 5 Losses from foreign sources Deductions not definitely related | | | | | | |
| (Add lines 3g, 4a, 4b, and 5) | | | | | | |
| | 0.0 | | | | | |
| 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

BRUNSTING004941

Form 1116

Form 1116 Page 1 Detail Worksheet

2012

For calendar year 2012, or tax year beginning

and ending

Name

Clienter George Number

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

27-6453100

| Category of income | PASSIVE INCO | ME | | Reg | gular Tax Alterr | native Minimum Tax <u>X</u> |
|-----------------------------------|----------------|----|-------------|-----|------------------|-----------------------------|
| Name of foreign country | VARIOUS | | | | | |
| 1a Gross income: (1) | | | | | | |
| Other income | 3 , 632 | | | | | |
| Qualified dividends | 2,425 | | | | | |
| Short-term capital gain / loss | | | | | | |
| Long-term capital gain / loss | 714 | | | | | |
| 2 Expenses definitely related | | | | | | |
| 3a Certain itemized deductions | | | | | | |
| 3b Other deductions | | | | | | |
| 3c Add lines 3a and 3b | | | | | | - |
| 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 % | % | % | % | % | <u> </u> |

- (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

BRUNSTING004942

Name

Form **1041**

Foreign Tax Credit Worksheet B

2012

For calendar year 2012, or tax year beginning

, and ending

Taxpayer Identification Number

ELMER H BRUNSTING DECEDENTS TR DTD

| 4-1-09 AS EST UTD | 10-10-96 | | | Client 46 | ZODY Y |
|------------------------------------|----------------|---|----------------|---------------------|-----------|
| | | egory #1 | Car | tegory #2 | |
| | Specify ▶ PA | SSIVE INC | Specify ▶ | | |
| | (1) Short-Term | (2) Long-Term (15%) | (3) Short-Term | (4) Long-Term (15%) | (5) Other |
| | | | | | |
| Separate category rate group | | | | | |
| capital gain or (loss) | | 714 | <u></u> | | |
| 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 | | 2 1 4 A A A A A A A A A A A A A A A A A A | | | |
| adjustment | | | | | |
| 6. Excess net U.S. long-term | | Fig. 1 | | | |
| capital loss | | | | | |
| 7. Long-term capital gain (or | | | | | |
| adjustment amount) | | | | | |
| 8. Limitation percentage | | | 1 48 25 | | |
| 9. Long-term limitation amounts | 14 | | I Hilliam | | |
| 10. Adjustment amounts | | | | | |
| 11. Rate differential adjustments | | | | | |
| 12. Long-term gains | | | | | |
| 13. Rate differential adjustment | | | 100 | | 200 |
| 14. Long-term gain | | | | | |
| 15. Adjusted separate category | | | | | |
| capital gains and losses | | 306 | | | |

Foreign Tax Credit Worksheet B Form **1041**

AMT VERSION

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

Name

Taxpayer Identification Number

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

| 4-1-09 AS EST UTD | | | | Client 46 | Papy |
|------------------------------------|----------------|---------------------|----------------|-------------------------|-------------|
| | | egory #1 | Cat | egory #2 | |
| | Specify ▶ PA | SSIVE INC | Specify ▶ | <u> </u> | |
| | (1) Short-Term | (2) Long-Term (15%) | (3) Short-Term | (4) Long-Term (15%) | (5) Other |
| | | | | | |
| Separate category rate group | | | | | |
| capital gain or (loss) | | 714 | | | |
| U.S. capital loss adjustment | | | | | |
| amount | | | | | |
| 3. Subtotal (subtract line 2 from | | | | | |
| line 1 gain amounts) | | 714 | | | |
| 4. Net U.S. long-term capital loss | | | 1002 | R. D. C. Ball, Salat S. | |
| 5. U.S. long-term capital loss | | | | | |
| adjustment | | | | | |
| 6. Excess net U.S. long-term | 1 1 1 1 1 1 | | | | |
| 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 | | | |

iowa

| IA | 1041V | Fiduciary | / Income | Tax | Pavment | Voucher |
|----|-------|-----------|----------|-----|---------|---------|
| | | | | | | |

(on bottom of page)

Client Copy

| lowa Department of Revenue www.iowa.gov/tax | OUT HERE 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 ZIP TX 77079 |
| Attorney's telephone number Check whether 800-229-3002 | an estate or trust X | Probate number |
| Date of payment Make check payable to Treasurer — State of lowa When you pay by check, you authorize the Department of Revenue to conclude the check to a one-time electronic banking transaction. 63-007 (08/23/12) | onvert your | IA 1041V 20 <u>12</u> \$4, 7₽5529 |

| | | dar Year 2012 or fiscal year beginning , and ending | | lowa Fi | duciary Return |
|--------------------------|-------|--|---------------------------------------|-----------------------|---------------------------------|
| Nan | ne of | ELMER H BRUNSTING DECEDENTS TR DTD | Federal Employer | | Check one: |
| Esta | te o | Trust 4-1-09 AS EST UTD 10-10-96 | 27-645310 | 0 | Estate |
| Nar | ne, . | Address, and Title of Fiduciary | Decedent's Social | | |
| | | TA BRUNSTING | | Client | Trust |
| | | BLOOMINGDALE CIR | | | X Complex Trust |
| | | TORIA TX 77904 | Iowa County in wh | ich | C COMPICE TRUST |
| | | STEE | estate is pending | | Bankruptcy Estate |
| | | of Attorney, Mailing Address (city, state, ZIP) | | | |
| | | DACE KUNZ-FREED OO ST MARYS LANE, SUITE 230 | Dallata Na | | If trust, check one: |
| | | STON TX 77079 | Probate No. | | X Testamentary |
| | | /s Phone Number 800-229-3002 | | | Inter Vivos |
| Author | mey | on is granted to the attorney listed above to receive confidential tax information under lowa Code | section 421.60 to act | as the trust [| LDate of decedent's death |
| | | representative before the lowa Department of Revenue and to make written or oral presentation | s on behalf of the trust | or <u>est</u> ate. | |
| | | $oxed{IA}$ amended $oxed{IA}$ 1041? $oxed{IA}$ Yes $oxed{IA}$ No $oxed{Is}$ Income Tax Certificate of Acquitta | - | Yes X No | |
| ls an | low | $oxed{xa}$ 706 being filed? Yes $oxed{X}$ No Have prior returns been filed for this | estate or trust? | X Yes No | |
| | 1. | Dividends. Enter full amount. | 1. <u></u> | 10,386 | |
| | 2. | Interest | 2 | | |
| | 3. | Income from partnerships and other fiduciaries. Attach supporting schedule. | 3 | | |
| NCOME | 4. | Net rents and royalties | 4 | 63,512 | |
| ္ပ | 5. | Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. | 5 | | |
| ž | 6. | Net gain (loss) from capital assets | 6. <u></u> | 7,187 | |
| | 7. | Ordinary gains (losses). Attach federal form 4797. Other income. State nature of income. SEE STMT 1 | ^{7.} | <u> </u> | |
| | 8. | Other income. State nature of income. SEE STMT I | 8. <u></u> | 6,913 | 000 50 |
| | | Total income. Add lines 1 through 8. | | | 87,998 ▲ |
| | 10. | Interest. Enter on Schedule D, page 2. | 10 | 1 572 | |
| | 11. | Taxes. Enter on Schedule D, page 2. | 11 | -1,573 | |
| | 12. | Fiduciary fees. Enter on Schedule D, page 2. | | | |
| ဟ | | Charitable deduction from income in compliance with Will or Trust instrument. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. | | | |
| Š | | Other deductions not subject to 2% floor. Enter on Schedule D, page 2. | | <u> </u> | |
| JCTIO | 16 | Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. | 15 16 | 1.487 | |
| | 17 | Total. Add lines 10 through 16. | | 17 | -86 🛦 |
| FEDU | 18. | Balance. Subtract line 17 from line 9 | | | |
| payment and voucher here | | Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. | | | |
| D VOI | | Federal estate tax attributable to income in respect of a decedent (fiduciary's share | | | |
| E a | 21. | Total. Add lines 19 and 20. | | | |
| ауше | 22. | Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final | return | 22 | 88,084 |
| Staple p | Cor | mplete 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 | | |
| | | Iowa minimum tax. Attach IA 6251. | | | |
| 유 | | Tax before credits. Add lines 23 through 25. | | | 6,151 |
| 5 | | Personal exemption credit. This is a nonrefundable credit | · · · · · · · · · · · · · · · · · · · | 40.00 | |
| M | 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. | 20 | 1,314 | |
| S | 29. | Motor fuel tax credit. Attach Schedule IA 4136. | | | |
| J | 30. | Other credits. Attach IA 148 Tax Credits Schedule. | 30. | | |
| | 31. | Total credits. Add lines 27 through 30. | | 31 | <u> </u> |
| | 32. | Tax liability. Subtract line 31 from 26. | , , , , , , , , , | 32 | 4,797 |
| 5 | 33. | Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher | | 33. <u> </u> | |
| 0 | | Refund. If line 33 is larger than line 32, enter the difference. | | | 4.707 |
| ₹ | 35. | Amount due. If line 33 is less than line 32, enter the difference | | _ | 4,797 |
| | | Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box | | | |
| ~ | KNOV | ELARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers atta- wledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required to a not regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of | y the income tax law of the | State of lowa and the | |
| 뽀 | adm | inistrative purposes. | Caronica State Of Of the Uni | LOG CHERON IUI LEA | |
| - 8 | _ | ature of fiduciary or officer representing fiduciary ature of preparer other than fiduciary Preparer's ID No. Address 540 | MODELL 12 TO THE | NTT | Date Date |
| <u>S</u> G | _ | | NORTH MAIN AVE UX CENTER, IA | | |
| cs | | 12-12//105 SIV | OH CHITTIN, IA | <u> </u> | P55305/13 63-001a (09/17/12) |

| ELMER H | BRUNSTING DECEDENTS T | R DTD <u>27-6453100</u> Fiduciary | Schedules A, B, D, and E | | |
|---------------|--|--|---------------------------------------|--|--|
| Schedule A | - Background Information: Answe | r all applicable questions. | | | |
| 1. Date esta | e was opened or created: | 2. Date of decedent's dea | ath: | | |
| Ť | 3. Decedent's business or occupation: 4. Decedent's age at death: | | | | |
| 5. Was a de | eate trust? Yes No | | | | |
| | | ? Yes No If no, attach earnings statement or | | | |
| | edent's name and address: | | | | |
| o. Linter dec | | | | | |
| O Name and | Social Security No. of decedent's spouse, if any: | | | | |
| | · · · · · · · · · · · · · · · · · · · | | | | |
| | ne(s) of executor(s): | overuter(a): | | | |
| | | ि हिंही | now in the process? Yes X No | | |
| | al audit been made on prior returns of decede | | X No | | |
| | - · | | NO. | | |
| | s fiduciary withhold on income distributions m | | Yes X 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 X No | | |
| Schedule I | 3 - Beneficiaries' Shares of Incom | e and Credits: Attach additional pages as necessary. In lieu | of Sch. B, attach federal Sch. K-1. | | |
| | | Beneficiary A Beneficiary B Ben | eficiary C TOTALS | | |
| 1. Names of | each beneficiary 1. | | | | |
| | curity Number 2. | | | | |
| 3. Address | 3. | | | | |
| 4. Iowa resid | lent (Yes/No) 4. | | | | |
| 5. Net short- | term capital gain 5. | | | | |
| 6. Net long-t | erm capital gain (100%) 6. | | | | |
| 7. Depreciati | on and depletion 7. | | | | |
| 8. Ordinary i | ncome subject to Iowa income tax 8. | | | | |
| | ot subject to Iowa income tax 9. | | | | |
| 10. Excess de | | | | | |
| REGARD | NG IOWA NONRESIDENT INCOME | | | | |
| | ne tax withheld, if any 11. | | | | |
| | g agent's identification number | | | | |
| Schedule I | O - Explanation of Expenses | | | | |
| | I | | | | |
| Line No. | | Explanation | Amount | | |
| 16 | MISC DED- STMT 2 | | 1,487 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | W V - V - V | | | |
| | | | | | |
| | | | | | |
| Cobodula | E - Tax Rates | | · · · · · · · · · · · · · · · · · · · | | |
| Scriedule i | | | | | |
| | Taxable Income Over But Not Ove | Of Excess r Tax Rate Over | | | |
| | \$0 \$1,469 | | | | |
| | \$1,469 \$2,938 | | | | |
| | \$2,938 \$5,876 \$5,876 \$13,221 | | | | |
| | \$5,876 \$13,221 \$13,221 \$22,035 | | | | |
| | \$22,035 \$29,380 | \$957.21 + (6.48% x \$22,035) | | | |
| | \$29,380 \$44,070 | | | | |
| | \$44,070 \$66,105 \$66,105 ove | | | | |
| | \$50,100 OVE | + ., | | | |
| | | | 63-001b (10/08/12) | | |

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

| Name of Estate or Trust | $\neg \top$ | Federal Identification Copy | | | |
|--|-------------|-----------------------------|-------------|--|--|
| ELMER H BRUNSTING DECEDENTS TR DTD | - 1 | 27-6453100 | | | |
| 4-1-09 AS EST UTD 10-10-96 | | Column B | Column A | | |
| 1 1 05 116 116 116 10 50 | | All Source (from IA 1041) | Iowa Source | | |
| Ordinary dividend income | . 1. | 10,386 | | | |
| 2. Taxable interest income | | | | | |
| Income from partnerships and other fiduciaries | . 3. | | | | |
| Net rents and royalties | | 63,512 | 63,512 | | |
| 5. Net business and farm income (loss) | . 5. | | | | |
| Net gain (loss) from capital assets | | 7,187 | | | |
| 7. Ordinary gains (losses) from federal form 4797 | . 7. | | | | |
| 8. Other income | | 6,913 | 6,913 | | |
| 9. Gross Income | | 87,998 | 70,425 | | |
| 10. Interest | | | | | |
| 11. Taxes | | | | | |
| 12. Fiduciary fees | | | | | |
| 13. Charitable deduction from income in compliance with Will or Trust Instrument | . 13. | | | | |
| 14. Attorney, accountant, and return preparer fees | . 14. | | | | |
| 15. Other deductions not subject to 2% floor | 15. | | | | |
| 16. Allowable miscellaneous interest deductions | | 1,487 | 1,287 | | |
| 17. Total Deductions | | -86 | 1,287 | | |
| 18. Balance | | 88,084 | 69,138 | | |
| 19. Distribution to beneficiaries (note: line 19 col. B is the same as page 1 of the IA1041) | . 19. | | | | |
| 20. Federal estate tax attributable to income in respect of a decedent | 20. | | | | |
| 21. Taxable Income | . 21. | 88,084 | 69,138 | | |
| 22. 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. | | | | |
| 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 | | |

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Iowa Statements

FYE: 12/31/2012

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

| Description | Amount | |
|--------------------|----------|---|
| FEDERAL TAX REFUND | \$ 6,913 | |
| TOTAL | \$6,913 | : |

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

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

P5533

| 9963 E 1 | 041 | Department of the Treas | Tax Retur | n for Est | tate | s and Tru | usts | | | 201 | 12 | OME | 3 No. 1545-009 | 2 | |
|--------------------|----------|---|--|---------------------|----------|-----------------------|---------------------------------------|--------------------------|----------------------------------|--------------------|-----------------------------------|---|-----------------------------------|------|--|
| | | nation about Form 1041 I that apply: | For calendar ye | | | | 1041. | | , and ending | <u> </u> | | ٠ | | | |
| | ileux ai | т шас арргу. | | | | | | | , and ending | | lover ide | ntification | number | | |
| ┦▫ | eceden | t's estate | , | | | | | | | | | Employer identification number 45-6602570 | | | |
| _ | imple tr | rust | NELVA E BRUNSTING SURVIVIORS TRUST D_D | | | | | | | | | | | | |
| X c | omplex | trust | | | | | | | | | | | b۷ | | |
| H٩ | ualified | disability trust | | ANTER DOING OF THE | | | | | | | | | E Nonexempt charitable and split- | | |
| ⊣▫ | SBT (S | portion only) | TRUSTEE | | | | | | | | interest trusts, check applicable | | | | |
| \Box | | ype trust | Number, street, and | l room or suite no. | (If a P | .O. box, see the in | structions.) | | | box(| es), see ir | struction | 3. | | |
| | | cy estate-Ch. 7 | 203 BLC | OMINGDA | LE | CIR | | | | Des | scribed in | sec. 4947 | 7(a)(1). Check t | nere | |
| \vdash | | cy estate-Ch. 11 | City or town, state, | and ZIP code | | | | | | | if not a private foundation | | | | |
| □ P | ooled in | ncome fund | VICTORI. | A. | | TX | 77904 | | | Des | scribed in | sec. 494 | 7(a)(2) | | |
| В | | er of Schedules K-1 | F Check | X Initial return | TĽ. | Final return | Amended | retum | • | Cha | ange in tru | st's name | 9 | | |
| | | ed (see ctions) | applicable boxes: | Change in fi | duciary | | Change in | fiduciary' | 's name | Ch | ange in fid | uciary's a | address | | |
| G 0 | heck he | ere if the estate or filing trust n | nade a section 645 ele | ction | <u></u> | | | | | | | | | - | |
| | 1 | Interest income | | | | . , | .,,, | , , | | | 1 | | | 230 | |
| | 2 | Total ordinary divid | dends | | | | | | | | 2a | | | 202 | |
| | | b Qualified dividends al | locable to: (1) Ben | eticiaries | , | | (2) Estate or | trust | | | | | | | |
| a | 3 | | or (loss). Attach S | chedule C or | C-EZ | (Form 1040) | | | | | 3 | | | | |
| Income | 4 | | s). Attach Sched | ule D (Form 1 | 041) | | | | | | 4 | | | | |
| | 5 | Rents, royalties, pa | artnerships, other | estates and t | rusts, | etc. Attach So | chedule E (F | orm 10 |)40) | | 5 | | | | |
| <u>=</u> | 6 | , | oss). Attach Sche | dule F (Form | 1040) |) | | | | | 6 | | | | |
| | 7 | | oss). Attach Form | 4797 | | | , | | | , . , | 7 | | | | |
| | 8 | | | L | | | | | , | | 8 | | | | |
| | 9 | Total income. Co | mbine lines 1, 2a | , and 3 throug | h 8 | | | | <u></u> | <u></u> | 9 | | | 432 | |
| | 10 | Interest. Check if F | Form 4952 is atta | ched ▶ | ⅃ | | | | | | 10 | | | | |
| | 11 | Taxes | | ., | | | | | | | 11 | | | | |
| | 12 | ! Fiduciary fees | | | | | | | | | 12 | | | | |
| | 13 | Charitable deduction | on (from Schedule A, line 7) | | | | | | | | 13 | | | | |
| | 14 | Attorney, accounta | nt, and return pre | eparer fees | | | | | | , , , , | 14 | | | | |
| Suc | 15 | a Other deductions | ant, and return preparer fees not schedule) | | | | | | | 15a | | | | | |
| Deductions | | b Allowable miscellar | neous itemized deductions subject to the 2% floor | | | | | | | 15b | | | | | |
| 퓱 | 16 | , | | | | | | | | ,. 🕨 | 16 | | | | |
| ĕ | 17 | Adjusted total income | or (loss). Subtract l | ine 16 from line | 9 | | | 17 | | 432 | | | | | |
| _ | 18 | | tion (from Sch. B, line 1 | 5). Attach Schedule | es K-1 (| Form 1041) | | | | | 18 | | | | |
| | 19 | Estate tax deduction | including certain ge | eneration-skippin | g taxe | s (attach compu | tation) | | | | 19 | | | | |
| | 20 | Exemption | | | | | | | | | 20 | | | 100 | |
| | 21 | | | | | | | | | | 21 | | | 100 | |
| | 22 | | ubtract line 21 fro | om line 17. If | a loss | , see instruction | ons | | | | 22 | | | 332 | |
| | 23 | , | chedule G, line 7) | | | | | | | | 23 | | | 20 | |
| 10 | 24 | | | | | | | | | | 24a | | | | |
| ä | ł | b Estimated tax payr | | o beneficiaries | (fron | n Form 1041- | r) | | | | 24b | | | | |
| Payments | ŀ | c Subtract line 24b f | | | | | | | | | 24c | | | | |
| ay | | d Tax paid with Form | n 7004 (see instri | uctions) | | | | | | | 24d | | | | |
| | | Federal income tax | k withheld. If any | is from Form(| s) 10 | 99, check ► | LJ | | | | 24e | | | | |
| and | | Other payments: | f Form 2439 | | | ; g Fo | m 4136 | | | ; Total ▶ | 24h | | | | |
| | 25 | | Add lines 24c thro | ough 24e, and | l 24h | | | | | | 25 | | | | |
| Тах | 26 | • | | | | | | | | | 26 | | | | |
| | 27 | | | | | | | | | | 27 | | | 20 | |
| | 28 | • • | | | | | nter amount o | overpai | | | 28 | | | | |
| | 29 | Amount of line 28 t | to be: a Credit | ed to 2013 e | stima | ted tax | e and statement- | and to # | ; b Re | funded > | 29 | T | t- 100 " | AL: | |
| Sig | n [| nder penalties of perjury, I declaue, correct, and complete. Declare. | are mac make examined aration of preparer (othe | r than taxpayer) is | based | on all information of | s and statements, which preparer h | and to the las any kr | ie best of my knowl nowledge. | euge and bellet, | ı, ıs | | the IRS discuss with the prepa | | |
| Hei | | ———— | | | | | | | <u> </u> | | | | n below (see in | | |
| | | Signature of fiduciary or o | officer representing fidu | ciary | | | Date | | EIN of fiduciary | if a financial ins | titution | <u></u> | X Yes | No | |
| | ŀ | Print/Type preparer's name | | | | rer's signature | | | 1 | Date | Check | ∐ if | PTIN | | |
| Paid | F | RICHARD K RIKKERS | CPA | | RICHA | ARD K RIKKE | RS CPA | | | 04/15/13 | self-emple | oyed | P001441 | .54 | |

KROESE & KROESE P.C.

540 NORTH MAIN AVENUE

SIOUX CENTER, IA 51250-1824

Preparer Use Only

Firm's EIN ► 42-1277139

Phone no.

<u>7</u>12-722-3375

P5584041 (2012)

| Form | 1041 (2012) NELVA E BRUNSTING SURVIVIORS TRUST 45-6602570 | | | | P | age 2 |
|-----------|--|---------|----------|--------------|-------------|----------|
| Sc | chedule A Charitable Deduction. Do not complete for a simple trust or a pooled inco | me fund | d. | | | |
| 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 | | | 3 | | | |
| 4 | Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes | ···Clie | ent | Copy | | |
| 5 | Add lines 3 and 4 | | 5 | | | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable | | | | - | |
| - | mumaaa (aas instructions) | | 6 | | | |
| 7 | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 | | 7 | | | |
| | chedule B Income Distribution Deduction | | <u>'</u> | · | | |
| 1 | Adjusted total income (see instructions) | _ | 1 | | | |
| 2 | Adjusted to a support 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 | | | |
| | Conital cains for the tax year included an Schedule A line 1 (see instructions) | | 5 | | | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) | | - | | | |
| 6 | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss | | | ļ | | |
| _ | 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 | | 4 | | | |
| 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 | | | |
| <u>15</u> | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 | <u></u> | 15 | <u> </u> | | |
| Sc | chedule G Tax Computation (see instructions) | | | | | |
| 1 | Tax: a Tax on taxable income (see instructions) | 20 | | | | |
| | b Tax on lump-sum distributions. Attach Form 4972 1b | | | | | |
| | c Alternative minimum tax (from Schedule I (Form 1041), line 56) | 0 | | | | |
| | d Total. Add lines 1a through 1c | | 1d | | | 20 |
| 2a | Foreign tax credit. Attach Form 1116 2a | | 10.45 | | | |
| b | General business credit. Attach Form 3800 2b | | | | | |
| С | Credit for prior year minimum tax. Attach Form 8801 2c | | | | | |
| d | Bond credits. Attach Form 8912 2d | | 1 | | | |
| 3 | Total credits. Add lines 2a through 2d | | 3 | ļ | | 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 | | | l | Yes | |
| 1 | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses | | | | | X |
| • | | | | | | |
| 2 | Enter the amount of tax-exempt interest income and exempt-interest dividends \$\) Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any | | | | | |
| - | | | | | | х |
| 3 | individual by reason of a contract assignment or similar arrangement? At any time during calendar year 2012, did the estate or trust have an interest in or a signature or other authority | | | | | <u> </u> |
| 3 | | | | | | v |
| | 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 | | | | | |
| 4 | foreign country ▶ During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a | | | | l i. | |
| 5 | foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see | | | | | X |
| 6 | the instructions for required attachment If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) | | | ▶ 📋 | 2 1 2 2 | |
| 7 8 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the | | | 🟲 📙 | 4. 1 | |
| 9 | estate, and check here Are any present or future trust beneficiaries skip persons? See instructions | | | 💆 🗀 | 25 | X |
| DAA | | | | | 104 | (2012) |
| | | | | | | |

IRS e-file Signature Authorization for Form 1041

For calendar year 2012, or fiscal year beginning ______, ending _____

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records.

| | over identification number ient Copy | |
|--|--------------------------------------|-----|
| | -6602570 | |
| Name and title of fiduciary | | |
| ANITA BRUNSTING | | |
| TRUSTEE | | |
| Part I Tax Return Information (Whole Dollars Only) | | |
| 1 Total income (Form 1041, line 9) | | 132 |
| 2 Income distribution deduction (Form 1041, line 18) | 2 | |
| 3 Taxable income (Form 1041, line 22) | 3 33 | 332 |
| 4 Total tax (Form 1041, line 23) | 4 2 | 20 |
| 5 Tax due or overpayment (Form 1041, line 27 or 28) | 5 2 | 20 |
| Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the trust's return) | estate's or | |

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

Fiduciary's PIN: check one box only

| X I authorize KROESE & KROESE P.C. ERO firm name on the estate's or trust's 2012 electronically filed income tax re | to enter my PIN 10540 as my signature do not enter all zeros |
|---|--|
| As a fiduciary or officer representing the fiduciary of the estate estate's or trust's 2012 electronically filed income tax return. | or trust, I will enter my PIN as my signature on the |
| Signature of fiduciary or officer representing the fiduciary | Date ▶ 04/05/13 |
| ANITA BRUNSTING | Date |
| 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 or trust indicated above. I confirm that I am submitting this return in a Application and Participation, and Pub. 1437, Procedures for the Form Trusts for Tax Year 2012. | ccordance with the requirements of Pub. 3112, IRS e-file |
| ERO's signature ▶ RICHARD K RIKKERS CPA | Date ▶ <u>04/15/13</u> |

ERO Must Retain This Form — 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

2012 Form 1041-V

Department of the Treasury Internal Revenue Service

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

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

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

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

How To Fill In Form 1041-V

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

How To Prepare the Payment

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

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

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

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

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

Form 1041-V (2012)

CUT HERE ្ទ 1041-V OMB No. 1545-0092 **Payment Voucher** 2012 Make your check or money order payable to "United States Treasury" Department of the Treasury Do not staple or attach this voucher to your payment or return. Internal Revenue Service (99) 1 Employer identification number (EIN) 2 Amount you are Dollars paying by check or money order 20 45-6602570 3 Name of estate or trust Print or type 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

▼ Detach Here and Mail With Your Payment and Return ▼

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

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

Employer identification number Client Copy 45-6602570

| N | ELVA E BRUNSTING SU | JRVIVIORS | TRUST | | 45- | 660: | 25 <u>7</u> 0 |
|---------|---|--|---|-------------------------------|---|--------------|--|
| Note | : Form 5227 filers need to complete or | ly Parts I and II. | | | | | |
| Pa | rt I Short-Term Capital (| Gains and Los | ses – Assets He | eld One Year or Less | <u> </u> | | |
| (| (a) Description of property Example: 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other bas (see instructions) | is | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| 1a | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | <u> </u> |
| | | | | | | | |
| | Enter the short-term gain or (loss), if | ony from Schodulo | D.1 line 1h | | · | 1b | |
| р 2 | Short-term capital gain or (loss) from | • | | , | | 2 | |
| 3 | Net short-term gain or (loss) from par | | | | | 3 | |
| 4 | Short-term capital loss carryover. Ente | er the amount, if any | y, from line 9 of the 2 | 011 Capital Loss | • | 4 | |
| 5 | Net short-term gain or (loss). Comicolumn (3) on the back | bine lines 1a throug | h 4 in column (f). Ent | er here and on line 13, | | 5 | <u> </u> |
| Ps | art II Long-Term Capital C | Gains and Loss | ses - Assets He | ld More Than One \ | /ear | | · · · · · · · · · · · · · · · · · · · |
| | = cg . c capital i | | 7100010 110 | in more intall ene . | | | |
| | (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other bas (see instructions) | sis | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| | | (mo., day, yr.) | (mo., day, yr.) | <u>'</u> | (see instructions) | | |
| | (Example: 100 shares 7% preferred of "Z" Co.) | (mo., day, yr.) | , , | (d) Sales price 469,000 | • • | | the entire year |
| | (Example: 100 shares 7% preferred of "Z" Co.) | (mo., day, yr.) | (mo., day, yr.) | <u>'</u> | (see instructions) | | the entire year |
| | (Example: 100 shares 7% preferred of "Z" Co.) | (mo., day, yr.) | (mo., day, yr.) | <u>'</u> | (see instructions) | | the entire year |
| | (Example: 100 shares 7% preferred of "Z" Co.) | (mo., day, yr.) | (mo., day, yr.) | <u>'</u> | (see instructions) | | the entire year |
| | (Example: 100 shares 7% preferred of "Z" Co.) PERSONAL RESIDENCE | (mo., day, yr.) 07/01/72 | (mo., day, yr.) | 469,000 | (see instructions) | | the entire year |
| 6a | (Example: 100 shares 7% preferred of "Z" Co.) | (mo., day, yr.) 07/01/72 ny, from Schedule | (mo., day, yr.) 03/12/12 D-1, line 6b | 469,000 | (see instructions) | 000 | the entire year |
| 6a | (Example: 100 shares 7% preferred of "Z" Co.) PERSONAL RESIDENCE Enter the long-term gain or (loss), if a | (mo., day, yr.) 07/01/72 ny, from Schedule Forms 2439, 4684, | (mo., day, yr.) 03/12/12 D-1, line 6b 6252, 6781, and 882 | 469,000 | (see instructions) | 000 6b | the entire year |
| 6a | (Example: 100 shares 7% preferred of "Z" Co.) PERSONAL RESIDENCE Enter the long-term gain or (loss), if a | ny, from Schedule Forms 2439, 4684, | (mo., day, yr.) 03/12/12 D-1, line 6b 6252, 6781, and 882 attions, and other esta | 469,000 4 tes or trusts | (see instructions) | 6b | the entire year |
| b 7 8 | (Example: 100 shares 7% preferred of "Z" Co.) PERSONAL RESIDENCE Enter the long-term gain or (loss), if a Long-term capital gain or (loss) from Net long-term gain or (loss) from part Capital gain distributions Gain from Form 4797, Part I | ny, from Schedule in Forms 2439, 4684, inerships, S corpora | (mo., day, yr.) 03/12/12 D-1, line 6b 6252, 6781, and 882 ations, and other esta | 469,000 4 tes or trusts | (see instructions) | 6b 7 | the entire year |
| b 7 8 9 | (Example: 100 shares 7% preferred of "Z" Co.) PERSONAL RESIDENCE Enter the long-term gain or (loss), if a Long-term capital gain or (loss) from Net long-term gain or (loss) from part Capital gain distributions Gain from Form 4797, Part I Long-term capital loss carryover. Ente | ny, from Schedule Forms 2439, 4684, therships, S corporator the amount, if any | (mo., day, yr.) 03/12/12 D-1, line 6b 6252, 6781, and 882 ations, and other esta | 469,000 4 tes or trusts | 469, | 6b 7 8 | the entire year |

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

Schedule D (Form 1041) 2012

| Sche | dule D (Form 1041) 2012 NELVA E BRUNSTING S | URVI | VIORS T | RUST | 45-6602570 | | Page 2 |
|----------|---|------------|---------------------------------------|----------------------|------------------------------|--------|---------------------------------------|
| Pa | rt III Summary of Parts I and II Caution: Read the instructions before completing this pa | art. | (1) Benef (see in | | (2) Estate's or trust's | | (3) Total |
| 13 | Net short-term gain or (loss) | 13 | · · · · · · · · · · · · · · · · · · · | <u> </u> | | \neg | |
| 14 | Net long-term gain or (loss): | | | | | | |
| а | Total for year | 14a | | | Clier | nt | Copy |
| b | Unrecaptured section 1250 gain (see line 18 of the wrksht.) | 14b | | | | | · · · · · · · · · · · · · · · · · · · |
| С | 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, lin | e 4 (or F | orm 990-T, Pa | rt I, line 4a |). If lines 14a and 15, colu | umn | (2), are net |
| gains | , go to Part V, and do not complete Part IV. If line 15, column (3), is | a net los | s, complete Pa | art IV and t | he Capital Loss Carryov | ver ' | Worksheet, as |
| neces | ssary. | | | | | | |
| Pa | rt IV Capital Loss Limitation | | | | | | |
| 16 | Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990- | -T, Part I | , line 4c, if a tr | ust), the s i | maller of: | | |
| а | 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 10 | 041, pag | e 1, line 22 (or | Form 990 | T, line 34), is a loss, com | plet | e the Capital |
| oss | Carryover Worksheet in the instructions to figure your capital loss | | | | | | |
| | irt V Tax Computation Using Maximum Capital | | | | | | |
| | n 1041 filers. Complete this part only if both lines 14a and 15 in colu | | ire gains, or an | amount is | entered in Part I or Part I | ll an | d there is an |
| | on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero | | | | | | |
| | ion: Skip this part and complete the Schedule D Tax Worksheet in | the insti | ructions if: | | | | |
| • Ei | ther line 14b, col. (2) or line 14c, col. (2) is more than zero, or | | | | | | |
| | oth Form 1041, line 2b(1), and Form 4952, line 4g are more than zero | | | | | | |
| | n 990-T trusts. Complete this part only if both lines 14a and 15 are of | | | | | | |
| | Form 990-T, line 34, is more than zero. Skip this part and complete the | he Sche | dule D Tax W | orksheet i | n the instructions if either | line | 14b, col. (2) or |
| ine 1 | 4c, col. (2) is more than zero. | | | | 200 | - | |
| 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 | | | | | | |
| 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) | | 202 | l | | | |
| 20 | Add lines 18 and 19 | | 202 | | - | | |
| 21 | If the estate or trust is filing Form 4952, enter the | | | | į s | | |
| | amount from line 4g; otherwise, enter -0- | | 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 | | |
| | | | | | 220 | | |
| 24 | Enter the smaller of the amount on line 17 or \$2,400 | | | 24 | 332 | 1 | |
| 25 | Is the amount on line 23 equal to or more than the amount on line 2 | | | | | | |
| | Yes. Skip lines 25 and 26; go to line 27 and check the "No" box | | | | 120 | *. | |
| | 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? | -615 47 | ! 00 | | | | |
| | Yes. Skip lines 27 thru 30; go to line 31. No. Enter the smaller | of line 17 | or line 22 | 27 | | | |
| •• | Enter the account from the QC (15 the QC is block and a QC) | | | | | | |
| 28 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | | | 28 | | | |
| 20 | Subtract line 28 from line 27 | | | 20 | | | |
| 29 20 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | 29 | - S | 20 | |
| 30 24 | Multiply line 29 by 15% (.15) | | | | | 30 | |
| 31 | Figure the tax on the amount on line 23. Use the 2012 Tax Rate Sc | | | | | | 20 |
| | (see the Schedule G instructions in the instructions for Form 1041) | | | | ····· | 31 | 20 |
| 20 | Add lines 20 and 24 | | | | | , | 2.0 |
| 32 | Add lines 30 and 31 | | | | | 32 | 20 |
| 33 | Figure the tax on the amount on line 17. Use the 2012 Tax Rate Sc | | | | | ,, | E 0 |
| 24 | (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 | | | | | ا , | 20 |
| | G, line 1a (or Form 990-T, line 36) | | | | <u> </u> | 34 | 20 |

Schedule D (Form 1041) 2012