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

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

## Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/10) - IA Form 1040 Page 1 IA Tax Return (12/31/10) - IA Form 1040 Page 2 IA Tax Return (12/31/10) - IA Schedule A IA Tax Return (12/31/10) - IA Schedule B IA Tax Return (12/31/10) - IA Form 126 IA Tax Return (12/31/10) - IA Form 6251 IA Tax Return (12/31/10) - IA Carryover Summary Report IA Tax Return (12/31/10) - IA Federal Tax Adjustment Worksheet

# 2010 IA 1040 Iowa Individual Income Tax Long Form or fiscal year beginning \_\_\_\_\_ / \_\_\_\_ 2010 and ending \_\_\_\_ / \_\_\_\_ STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last nar	ne	Your first name/middle initial			·			
BRUI	<u>NS</u> T	ING NELVA E					rmation below	
Spouse's last	t nam	Spouse's first name/middle in	nitial		X 65 or	older as	if you or your spou of 12/31/ <del>10</del>	Conv
	•	iress (number and street, apartment, lot, or suite number) or PC PINEROCK LN	) Box	-	Your Social Security Numb 481-30-468	5	Spouse Social Sec	cultify Nultificer •
City, State, Z							on 12/31/10 School District No.	.
HOUS		TX 77079-5914	4			0		-
		tatus: Mark one box only.		·	You mu Dependent children fo		er these questions	
1 X 8	Single: 1	Vere you claimed as a dependent on another person's lowa return?	YES	X NO 🔺	How many have heat	h care co	•	•
2 1	Marrie	I filing a joint return. (Two-income families may benefit by using	status	3 or 4.)	(including Medicaid or hav How many do not hav		care coverage?	•
		filing separately on this combined return. Spouse use column B.			How many do not ha	/e nealur		
4	Marrie Spous	filing separate retums. s's name:		SSN:			Income: \$	
5 1	Head	of household with qualifying person. If qualifying person is not cla	aimed a	s a dependent on th	his return, enter the person's	name and	I Social Security Nu	mber below.
6 (	Qualif	ying widow(er) with dependent child. Name:				SSN:		
STEP 3	Г	YOU a. Personal Credit: Enter 1. (Enter 2 if filing )	joint or	head of household.)			<u>1</u> X\$ <u>40</u>	= \$
Exemption		nd spouse if b. Enter 1 for each person who is 65 or older	and/or	1 for each person w	ho is blind.	<b>A</b>	<u>1</u> X\$ <u>20</u>	= \$ 20
		c. Dependents: Enter 1 for each dependent.						= \$
		d. Enter first names of dependents here:					eTOTAL_	\$ <u>60</u>
		a. Personal Credit: Enter 1.				<b>▲</b>	X\$40	= \$
		b. Enter 1 if 65 or older and/or 1 if blind.						= \$
	Γ	SPOUSE c. Dependents: Enter 1 for each dependent.						= \$
		(If filing status 3) d. Enter first names of dependents here:					e. TOTAL	\$
		· · · · · · · · · · · · · · · · · · ·	E	I. Spouse/Status 3	A. You or Joint	B. Sp	oouse/Status 3	A. You or Joint
STEP 4	1.	Wages, salaries, tips, etc.	1.					
		Taxable interest income. If more than \$1,500, complete Sch. B.			7,162			
Gross		Ordinary dividend income. If more than \$1,500, complete Sch. B.			01 605			
Income		Alimony received	_					
		Business income/(loss) from federal Schedule C or C-EZ						
		Capital gain/(loss) from federal Sch. D if required for federal purposes						
		Other gains/(losses) from federal form 4797						
	8.	Taxable IRA distributions						
	9. 10	Taxable pensions and annuities						
	10.	Rents, royalties, partnerships, estates, etc.						
	11.							
	12.		12		5,067			
	13.	Taxable Social Security benefits						
	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment			i -			67,933
		GROSS INCOME, ADD lines 1-14.		<u>., .</u>			<b>A</b>	07,555
STEP 5		Payments to an IRA, Keogh, or SEP	16					
↓ Adjust-		One-half of self-employment tax			1 1 - 0			
ments	18.	Health insurance deduction		· · ·				
l to	•	Penalty on early withdrawal of savings						
income	20.	Alimony paid						
ere.	21.	Pension/retirement income exclusion			6,000			
ц х	22.	Moving expense deduction from federal form 3903						
- Che	23.	lowa capital gain deduction.			<b>_</b>	•		
and voucher here	24.	Other adjustments						7 150
pug	25,	Total adjustments. ADD lines 16-24.					<b>^</b>	7,158
	26.	NET INCOME. SUBTRACT line 25 from line 15.						60,775
E STEP 6			_	i				
Federa					<b>A</b>			
	29.	Addition for federal taxes. ADD lines 27 and 28.						577
Addition	on <sub>30.</sub>	Total. ADD lines 26 and 29.						61,352
Deduc	31.	Federal tax withheld	31		<b>_</b>	•		
が tion	32.	Federal estimated tax payments made in 2010	32.					
	33.	Additional federal tax paid in 2010 for 2009 and prior years	33			-		
ſ	34.	Deduction for federal taxes. ADD lines 31, 32, and 33.						11,500
	35.	BALANCE. SUBTRACT line 34 from line 30. Enter here and o	on line :	36, side 2.	35.			49,852
CS								Na (1973,798750) L1C

0040 14		NELVA E BRUNSTING					481-30-4685
2010 IA	11	040, page 2		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	
STEP 7	36.	BALANCE. From side 1, line 35					49,852
		<ol> <li>Total itemized deductions from federal Schedule A</li></ol>				· ¬	
Taxable		38. Iowa income tax if included in line 5 of federal Schedule A	38			Complete li	nes 37-40
Income		<ol> <li>BALANCE. Subtract line 38 from line 37 or enter the amount of iternized deductions from the lowa Schedule A</li> </ol>				ONLY if you	
		40. Other deductions	40.			. J Fi	le Copy
	41.	Deduction. Check one box. X Itemized. Add lines 39 a	nd 40.	Standard	41.		<b>▲ 5</b> ,738
		TAXABLE INCOME, SUBTRACT line 41 from line 36.		<u> </u>	42.		44,114
STEP 8		Tax from tables or alternate tax					•
	44.	lowa lump-sum tax. 25% of federal tax from form 4972					
Tax,	45.	Iowa minimum tax. Attach IA 6251.					
Credits	46.	Total tax. ADD lines 43, 44, and 45.					2,466
and Checkoff	47	Total exemption credit amount(s) from Step 3, side 1					
Contribu-		Tuition and textbook credit for dependents K-12				•	
tions	49.	Total credits. ADD lines 47 and 48.	-				60
	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero	n enter z	rero	50.		2,406
	51.						
	52.	BALANCE. SUBTRACT line 51 from 50. If less than or equa				C	
	53.	Other nonrefundable Iowa credits. Attach IA 148 Tax Credits					
	54.						907
	55.	BALANCE. SUBTRACT line 53 from line 52 School district surtax/EMS surtax. Take percentage from tab	le: multir			·	
							907
	56. 57	Total Tax. ADD lines 54 and 55.		ter here.		57.	907
	58.	Total tax before contributions. ADD columns A & B on line 5 Contributions. Contributions will reduce your refund or add to	the amo	ount you owe. Amounts n	nust be in whole dollars.		
		Fish/Wildlife State Fair	Fire	efighters/Veterans	Child Abuse Preve	Enter	
							907
		TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 5 lowa income tax withheld					
STEP 9					1,320	•	
JIEF J		Estimated and voucher payments made for tax year 2010				•	
One ellite	62.	Out-of-state tax credit. Attach IA 130.	-				
Credits	63.	Motor fuel tax credit. Attach IA 4136.	63.				
	64.	Check One: Child and dependent care credit OR					
		Early childhood development credit	64.				
	65.				<b>_</b>		
	66.						
		TOTAL. ADD lines 60 - 66.					1 200
0TED 44	<u>68.</u>	TOTAL CREDITS. ADD columns A and B on line 67 and en					<u>1,320</u> 413
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line					▲ <u>413</u>
Refund	70.	Amount of line 69 to be REFUNDED Mail return to lowa Income Tax - Refund Processing,	Hoover	State Office Bldg. Des	Moines IA 50319-0120	REFUND 70.	▲ <u></u>
or Amount							
You Owe	71.	Amount of line 69 to be applied to your 2011 estimated tax	/1. 		413	- 70	
		If line 68 is less than line 59, SUBTRACT line 68 from line 5					<b>A</b>
		Penalty for underpayment of estimated tax from IA 2210 or I			nualized income method		<b>A</b>
		Penalty and interest 74a. Penalty		-			
	75.	TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and ent Electronically pay by credit card or direct debit. Go to	er nere. Swww.s	state.ia.us/tax/	PA	Y THIS AMOUNT 75.	<b>A</b>
		To pay by mail: Iowa Income Tax - Document Process	sing, PC	Box 9187, Des Moine	s IA 50306-9187. Make	check payable to Tre	easurer, State of Iowa.
		<b>FICAL CHECKOFF.</b> This checkoff does not increase the	STE	P 12			
ė	arnou	nt of tax you owe or decrease your refund. SPOUSE A YOURSELF		r YEAR,	aldata Thia		
\$1.50 to B	Repub	lican Party \$1.50 to Republican Party		d you like to receive a bo is not available to electr		Mailing Addr	
	·	cratic Party \$1.50 to Democratic Party		o. [	Yes	See lines 70 a	and 75 above.
\$1.50 to C					No		
STEP 13		I (We), the undersigned, declare under per	alty of p	eriury that I (we) have ex	amined this return, includ	ling all accompanying s	chedules
		SIGN HERE and statements, and, to the best of my (ou	r) knowle	dge and belief, it is a tru	e, correct, and complete		
<ul> <li>Verify y</li> </ul>			ation of v			CPA	04/14/11
Rechec     Attach a					K KIKKERB (	,FA	
	~ **	<u></u>		Preparer's Signature	עםרבים היי		Date
			Dete		KROESE P.C.		
Your Sign	ature		Date		MAIN AVENU		1004
<u> </u>	<u></u>		Def	SIOUX CEN	1 CR	IA 51250-	1044
Spouse's	Signa	ture	Date	Address	75		10-1000100
Dautime T		one Number		712-722-33 Daytime Telephone Nu			12-1277139 Ientification Number
CS	Sichi		his re	turn is due May			41-001b (07/19/10) STING003766

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## 2010 IA 1040 Schedule A

lowa Itemized Deductions

ame(s) as show NELVA E		page 1 of the IA 1040		-30-4685
		and bonus depreciation/section 179, please see the 2010 Expanded Instructions on our		
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.	<u>.</u> . <u></u>	3.
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.	1 000	
Paid	5.	Real estate taxes 5	1,298	
	6.	Personal property taxes, including annual vehicle registration DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7. 6.	55	
	7.	Other taxes. List the type and		
		amount. FOREIGN TAXES - 1041-GT 7.		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		
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 11		
	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. 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. 4,29
asualty/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 depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here. 23.	с.	
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	<u> </u>	24.
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. 5,73
Total	20.		· · · · · · · · · · · · · · · · · · ·	20. 0713
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.		
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, colu	mn A (YOU)	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are	using	

41-004a (09/22/10) cs

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# 2010 IA 1040 Schedule B

## Interest and Dividend Income

.,	own on page 1 of the IA 1040 E BRUNSTING	Social Security Number 481 <b>⊢i∖⊕</b> 46 <b>85</b> ∩∨
NOTE: You r	nust report all taxable interest and dividends on IA 1040, even if you are not required to comple	ete Schedule B.
PART I:	You must complete this part if you received more than \$1,500 in interest in 2010. Interest inc should be reported includes earnings from savings and loan associations, mutual savings ba banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1	anks, cooperative
INTEREST	Taxable Interest Income), and interest from tax refunds. Do not report interest from federal s	
INCOME	For each payer, indicate the type of account. If the interest was earned by you, check the co "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was ear check "Joint." Check only one for each payer.	lumn labeled arned jointly,

Interest Income. List Names of All Payers.

	Check o	h payer		
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.				
Add the amounts. Enter here and on IA 1040, line 2.	· · · · · · · · · · · · · · · · · · ·			<u> </u>

**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.

Dividend Income. List Names of All Payers.

Check o	ne for each	h payer		
Taxpayer	Taxpayer Spouse Joint		AMOUNT	
X			4,002	
X			1,340	
X			70	
X	i		6,830	
X			14	
X			2,179	
X			11	
X			7,239	
		<del>.</del>		
<u></u>			21,685	
	Taxpayer           X<	Taxpayer         Spouse           X         X           X         X           X         X           X         X           X         X           X         X           X         X           X         X           X         X           X         X           X         X           X         X	X X X X X X X X X X X X X X X X X X X	

41-004b (05/24/10)

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# 2010 IA 126

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## lowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING		Social Security Number 481 <b>File</b> 46250V
MARK THE APPROPRIATE BOX FOR YOU A	ND YOUR SPOUSE YOU MUST FILE THIS	SFORM IF
You are a nonresident of Iowa	You are a nonres     from Iowa source	sident of Iowa with income
You are a part-year resident of Iowa	• You are a part-yee	
Date moved into Iowa:		
and/or	• Attach this form an	d a copy of your federal
Date moved out of Iowa:	return to your lowa	
		ource income on the IA 126.
Your spouse is a nonresident of lowa	· · ·	y using filing status 3 or 4.
Your spouse is a part-year resident of lowa		
Date moved into Iowa:	IOWA-S	SOURCE INCOME
and/or	B. SPOUSE	A. YOU OR JOINT
Date moved out of Iowa:	- Filing Status 3 Only	A. TOU OR JOINT
1 Wares salaries tins etc	1	
1. Wages, salaries, tips, etc.	2.	
2. Taxable interest income		
3. Ordinary dividend income		
4. Alimony received		
5. Business income or (loss)	5	
6. Capital gain or (loss)		
	7	
8. Taxable IRA distributions	8	
9. Taxable pensions and annuities	9	
10. Rents, royalties, partnerships, estates, etc.	10	22,924
11. Farm income or (loss)		
12. Unemployment compensation		
13. Taxable Social Security benefits.		
14. Other income, gambling income, bonus depreciation/section	179	
adjustment		
15. GROSS INCOME. ADD lines 1-14.		
16. Payments to an IRA, Keogh, or SEP while an lowa resident	16	
17. Deduction for self-employment tax		
40 Liss Marine services and durations	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	23.	
O.L. Other and the star sector	24	
24. Other adjustments         25. Total adjustments. ADD lines 16-24.	25	
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% 100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter		
the nearest tenth of a percent. This can be no more than 10	0.0% and no less than 0.0% 28	%37.7%
29. Nonresident/part-year resident credit percentage:		
Subtract the percentage on line 28 from 100.0%.	29	
30. Iowa tax on total income from line 43, IA 1040	30	
31. Total credits from line 49, IA 1040	31	60
32. Tax after credits. Subtract line 31 from line 30.	32	2,406
33. Nonresident/part-year resident tax credit. Multiply line 32 by	the percentage on line 29. 33.	1,499
	ENTER TH	IS AMOUNT ON LINE 51 OF IA 1040
CS		41-126 (05/24/10)

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## 2010 IA 6251

	wa Minimum T	ax Computation
Name(s) as shown on IA 1040 or IA 1041:	SSN or FEIN	
	F	ile Copy
NELVA E BRUNSTING	481-30-468	<u>5                                    </u>
PART I: Adjustments and Preferences. See instructions.		
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 10	040, start on line 7.	
1. 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		1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6	6251 3	
4. Miscellaneous itemized deductions from line 5, federal form 6251		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6	0
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251		
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	 11	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.	······	
a. Circulation expenditures (line 21) a h. Patron's adjustment h		
b. Depreciation (pre-1987) bi. 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 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.		1,622
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	44,114
15. Net operating loss deduction. Do not enter as a negative amount.		
16. Combine lines 14 and 15.		
		45,736
17. Add lines 13 and 16.         18. Alternative tax net operating loss deduction. See instructions.		
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.		
	<u></u>	
PART III: Exemption Amount and Alternative Minimum Tax	20	26,000
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(er)		0
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.		
23. Multiply line 22 by 25% (0.25).		26,000
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.		10 70 6
25, Subtract line 24 from line 19.		1 200
26. Multiply line 25 by 6.7% (0.067).		2,406
27. Regular tax after credits. See instructions.	27	2,400
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,	20	0
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 29 - 32.		22,924
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.		
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.		0.307
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.		0

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

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

Form	IA1040	Iowa Fede	ral Tax Adjustment	t Worksheet		2010
lame NET					1 101 -	Identification Number
	IVA E DROI		Refund - Iowa Form 104	40 Line 27	F	-ile Copy
1.	2009 federal refun	t			1	10 00p 577
2.	Less 2009 federal	earned income credit (less federal advance	e earned income payment)		2	
3.	Less 2009 addition	al child tax credit			3	
4.	Less 2009 first-tim	e homebuyer credit			···· <del>4.</del>	
	Less 2009 refunda Less 2009 making	ble education credit			•	· · · · ·
6. 7.	•	l refund after adjustments	· · · · · · · · · · · · · · · · · · ·			577
8.	2009 deduction for	federal taxes (lowa Form 1040, line 34)			···· <u></u>	12,935
9.		or line 8				577
				Spouse		Taxpayer/Joint
		refund after adjustments from line 9, all				577
		eral refunds (From years prior to 2009)				
12.	Federal income	ax refund / overpayment received in 2	<b>2010</b> (Line 10 plus line 11)	12		577
		Self Employment and Hous	ehold Employment Tax	es - Iowa Form 1040 Spouse	Line 28	Taxpayer/Joint
1.	Self-employment	axes		1		
2.		yment taxes				
3.	Total Self-employ	ment and Household Employment Ta	axes	3		
			Withheld - Iowa Form			Taxpayer/Joint
1.	W-2, W-2G, 1099	R, 1099M, interest, dividend, K-1				
2.		ilroad, unemployment, other income, ba				
3.	Total Federal Inc	ome Tax Withheld		3		
		Federal Federated Tax D	eumente Mede in 2010		no 22	
	0	Federal Estimated Tax P	•			577
1. 2.	Estimates paid in	lied from 2009 return			•	10,923
2. 3.		2010 timated tax payments made in 2010				
•.				Spouse		Taxpayer/Joint
4.	Total Federal Es	timated Taxes Paid from line 3, alloca	ated, if applicable	4		11,500
		Additional Federal 7	axes Paid in 2010 - Iov	va Form 1040 Line 3	3 .	
1.	2009 federal tax li	ability				11, <u>368</u>
2.	Excise tax on earl	y withdrawal from qualified plans, repayr	nent of first-time homebuyer cr	redit, advance EIC payment	2.	
3.	Subtotal (Line 1 m	nus Line 2)			3	11,368
4.	Less payments m	ade against 2009 federal tax liability $\dots$			<b>4.</b>	11,945
5.		lity before federal refundable credits	(Line 3 minus Line 4)		5	
6.	Refundable cred		Making work now gradit	d		
		creditacation credit b				
	First-time home	buyer credit c.	Other refundable credits	f.		
		Total refundable credits		6		
7.	Application of refu	ndable credits to 2009 unpaid federal ta			7	
8.	Paid with 2009 fee	leral tax return (No penalties)				
9.	Federal extension	and additional payments from 2009 fed	eral return		9	
		icle Fuel Tax Credit from 2010 federal r				
11.	Excess FICA repo	rted on 2010 federal return	dd lines 7 thπι 11)		···· <sup>1</sup> 1 12	
12.		sucrai tax payments made in 2010 (At	aq maa / uuu 11/	Spouse	···· '	Taxpayer/Joint
13.	Total additional fe	deral tax payments from line 12, allocate	ed, if applicable	•		
		taxes paid in 2010 for tax years prior to		14		
		ederal taxes paid in 2010 for 2009 an		415.		

BRUNSTING003772

ß

## 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>US Tax Return (12/31/10) - Form 1040 Page 1</u>
<u>US Tax Return (12/31/10) - Form 1040 Page 2</u>
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

<b>104</b>	)	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	2010	(99)	IRS Use Only-[	Do not write or s	taple in this space.
	Р	For the year Jan. 1-Dec. 31, 2010, or other tax year beginning	, 20	10, ending	, 20	ON	IB No. 1545-0074
Name,	R	Your first name and initial Last name				Your social	security number
Address,	Ň	NELVA E BRUNSTING				481-3	0-4685
and SSN	с Т	If a joint return, spouse's first name and initial Last name		•		Spouse's <b>F</b>	<del>ileodopy</del>
See separate	L	Home address (number and street). If you have a P.O. box, see	instructions		Apt. no.	Make	sure the SSN(s) above
instructions.	E	13630 PINEROCK LN	indiadante.		, pr. 1101		on line 6c are correct.
	R	City, town or post office, state, and ZIP code. If you have a foreig				Checking	a box below will not
Presidential	LY		7079-591				our tax or refund.
Election Campaig	gn 🕨	Check here if you, or your spouse if filing jointly, want \$3					ou Spouse
	1 2	Single	4 L_ the qu	alifying pers	d (with qualifying p son is a child but no	erson). (See ins ot your depende	nt, enter this
Filing Status	2	Married filing jointly (even if only one had income)		name here		_	
Check only one	3	Married filing separately. Enter spouse's SSN above	5 Qualify	ing widow(	er) with dependent	child	
box.		and full name here.					David Laboration
	6a	Yourself. If someone can claim you as a dependent,	do not check t	юх 6а			Boxes checked on 6a and 6b
Exemptions	b			<u></u>			No. of children
	С	Dependents:	(2) Depende	ent's	(3) Depende		ild • lived with you
			social security	[	relationship t	ioyou tax.cr.(	
lf man that fairs		(1) First name Last name				page 1	or separation
If more than four dependents, see							(see instructions)
instructions and							Dependents on 6c
check here 🕨 🗌							not entered above
					<u>.</u>		Add numbers on 1
	d	Total number of exemptions claimed					lines above ►
Income	7						15 027
	8a ,	Taxable interest. Attach Schedule B if required			 5 (	<b>8a</b> 543	15,837
Attach Form(s) W-2 here. Also	b	Tax-exempt interest. Do not include on line 8a				COLOCIAL SEC	21 605
attach Forms	9a ⊾	Ordinary dividends. Attach Schedule B if required		0.5		9a	21,685
W-2G and	b	Qualified dividends Taxable refunds, credits, or offsets of state and local inco	L	90			
1099-R if tax was withheld.	10 11						
	12	Alimony received Business income or (loss). Attach Schedule C or C-EZ		•••••			
If you did not	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	•				-3,000
get a W-2, see page 20.	14	Other gains or (losses). Attach Form 4797					
	15a		3,218 b	Taxable a	mount		3,218
	16a	Pensions and annuities 16a		Taxable a		16b	10,788
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations,	, trusts, etc. Att	ach Scheo	lule E	17	23,013
not attach, any	18	Farm income or (loss). Attach Schedule F				18	<b>(</b>
payment. Also, please use	19	Unemployment compensation				19	
Form 1040-V.	20a	Social security benefits 20a 22	2,518 ь	Taxable a	mount	20b	19,140
	21	Other income. List type and amount					
	22	Combine the amounts in the far right column for lines 7 th	hrough 21. This	is your to	tal income	▶ 22	90,681
	23	Educator expenses		23			
Adjusted	24	Certain business expenses of reservists, performing artis					
Gross		fee-basis government officials. Attach Form 2106 or 2106		24			
Income	25	Health savings account deduction. Attach Form 8889		25			
	26	Moving expenses. Attach Form 3903		26			
	27			27			
	28	Self-employed SEP, SIMPLE, and qualified plans		28			
	29	Self-employed health insurance deduction		29	· ·		
	30	Penalty on early withdrawal of savings		30			
	31a	Alimony paid b Recipient's SSN ►		31a			
	32	IRA deduction		32			
	33	Student loan interest deduction	·····  -	33			
	34	Tuition and fees. Attach Form 8917		34			
	35	Domestic production activities deduction. Attach Form 89		35			
	36	Add lines 23 through 31a and 32 through 35				36	
	37	Subtract line 36 from line 22. This is your adjusted gross				37	90,681

000065				401 20 4695 5
Form 1040 (2010)		JA E BRUNSTING	· · · · · · · · · · · · · · · · · · ·	481-30-4685 Page 2 38 90,681
Tax and	38	Amount from line 37 (adjusted gross income)		<u>38</u> <u>90,681</u>
Credits	39a	Check X You were born before January 2, 1946,	Blind. Total boxes Blind. checked ▶ 39a	1
		if. L Spouse was born before January 2, 1946	,	
	b	If your spouse itemizes on a separate return or you were a dual-sta		<b>40</b> 7,100
	40	Itemized deductions (from Schedule A) or your standar		
	41	Subtract line 40 from line 38		41 File Copy581 42 3,650
	42	Exemptions. Multiply \$3,650 by the number on line 6d		
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, e		<b>43</b> 79,931 <b>44</b> 14,455
	44	Tax (see instr.). Check if any tax is from: a Form(s) 8814 b F		44 14,455
	45	Alternative minimum tax (see instructions). Attach Form		46 14,455
	46	Add lines 44 and 45		40 11/100
	47	Foreign tax credit. Attach Form 1116 if required	4	
	48	Credit for child and dependent care expenses. Attach For		
	49 50	Education credits from Form 8863, line 23 Retirement savings contributions credit. Attach Form 8880		
	50 51		E4	-
	52			-
	53	Other credits from Form: a 3800 b 8801 c	53	
	54			54
	55	Subtract line 54 from line 46. If line 54 is more than line 46	6 enter -0- ►	55 14,455
	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, et		58
	59	a Form(s) W-2, box 9 b Schedule H	c Form 5405, line 16	59
	60	Add lines 55 through 59. This is your total tax	▶	<b>60</b> 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 retur		
2	63	Making work pay credit. Attach Schedule M		
If you have a	64a	Earned income credit (EIC)	645	
qualifying	ь	Nontaxable combat pay election 64b		
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812		
L]	66	American opportunity credit from Form 8863, line 14		
	67	First-time homebuyer credit from Form 5405, line 10		
	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	70	
	71	Credits from Form: <b>a</b> 2439 <b>b</b> 8839 <b>c</b> 8801	d 8885 71	
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	••••••••••••••••••••••••••••••••••••••	72 11,360
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72	2. This is the amount you <b>overpaid</b>	73
	74a	Amount of line 73 you want refunded to you. If Form 88	88 is attached, check here 🕨 📋	74a
Direct deposit?	▶ Ь	Routing number	Checking Savings	
See instructions.	► d	Account number		
	75	Amount of line 73 you want applied to your 2011 estimation		
Amount	76	Amount you owe. Subtract line 72 from line 60. For details on h		76 3,095
You Owe	77	Estimated tax penalty (see instructions)		
Third Party		want to allow another person to discuss this return with th		ete below. <b>No</b> ▶ 84948
Designee	Designe		Personal identification number (PIN)	► <u>712-722-3375</u>
	name Under n	<ul> <li>RICHARD K RIKKERS CPA enalties of perjury, I declare that I have examined this return and acc</li> </ul>	Phone no. companying schedules and statements, and to the be	st of my knowledge and belief.
Sign Here	they are	true, correct, and complete. Declaration of preparer (other than taxp	ayer) is based on all information of which preparer ha	as any knowledge.
	Your sig		Your occupation RETIRED	
See page 12. Keep a copy		·····		
for your	Spouse	s signature. If a joint return, <b>both</b> must sign. Date	Spouse's occupation	
records.	rint/Type	preparer's name Preparer's signatu	re Date	
<b>B</b> · /			04/14/	
		KROESE & KROESE P.C.	MUSICO CFR 01/14/	Firm's EIN ► 42-1277139
	irm's name			Phone no.
USE Only P	irm's addre	SIOUX CENTER	IA 51250-1824	712-722-3375

	Б		· · · ·		OMB No. 1545-0074
SCHEDULE			Interest and Ordinary Dividends		0040
(Form 1040A c	or 104	10)			2010
Department of the Internal Revenue	e Trea Servio	sury xe (99)	Attach to Form 1040A or 1040. See instructions on back.		Attachment Sequence No. 08
Name(s) shown o					social security number
NELVA				481	-30-4685
Part I	1		ne of payer. If any interest is from a seller-financed mortgage and the sed the property as a personal residence, see instructions on back and list		THE Model A
Interest			rest first. Also, show that buyer's social security number and address		
		EDWA			692
		EDWA			827
(See instructions		BANK	OF AMERICA		4,596
on back and the		BANK	OF AMERICA		9,722
instructions for Form 1040A, or					
Form 1040,				1  -	
line 8a.)		• • • • • • •		-	
Note. If you				-	·
received a Form			· · · · · · · · · · · · · · · · · · ·		
1099-INT, Form 1099-OID, or					
substitute					
statement from a brokerage firm,					
list the firm's			· · · · · · · · · · · · · · · · · · · ·		15 007
name as the payer and enter			amounts on line 1	2	15,837
the total interest	3		ble interest on series EE and I U.S. savings bonds issued after 1989.	3	
shown on that form.	4		Form 8815 t line 3 from line 2. Enter the result here and on Form 1040A, or Form	۲Ť	
ionn.	-	1040, lir		4	15,837
-	Note.		is over \$1,500, you must complete Part III.		Amount
Part II	5	List nan	ne of payer ►	·	
		CHEV		.	4,002
0		* * * * * * *	ARD JONES		1,340
Ordinary		METI		i F	6,830
Dividends	5	EDWA	NN MOBILE ARD JONES		14
(See instructions		EDWA			2,179
on back and the			RE & COMPANY		11
instructions for		ELME	ER H BRUNSTING DECEDENTS TR DTD 27-6453100	5	7,239
Form 1040A, or Form 1040,				"	
line 9a.)					
Note. If you					
received a Form					
1099-DIV or substitute		• • • • • • •			
statement from				i f	
a brokerage firm, list the firm's					
name as the					<u> </u>
payer and enter the ordinary					
dividends shown	6	Add the	amounts on line 5. Enter the total here and on Form 1040A, or Form		01 005
on that form.		1040, li		6	21,685
			is over \$1,500, you must complete Part III. nplete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a	×	
			nc; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes No
Foreign			time during 2010, did you have an interest in or a signature or other authority over a financial		
Accounts			t in a foreign country, such as a bank account, securities account, or other financial account?		
and Trus	ts	See ins	structions on back for exceptions and filing requirements for Form TD F 90-22.1		X
(See		,	" enter the name of the foreign country ►		
instructions on	8		2010, did you receive a distribution from, or were you the grantor of, or transferor to, a		v
back.)		foreign	trust? If "Yes," you may have to file Form 3520. See instructions on back		X

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

Schedule B (Form 1040A or 1040) 2010

(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.

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

NELVA E BRUNSTING

(99)

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	<b>(c)</b> 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	1
	HARTFORD DIVIDEND	& GROWTH					
		VARIOUS	03/09	/10	114	105	9
-	PERKINS MID CAP VA	LUE FD CI					
		10/28/09	03/09	/10	92	83	9
2	Enter your short-term totals, if any, fro	om Schedule D-1,				아~~ 아이 아이 아이 아이	
	line 2			2	4,503		487
3	Total short-term sales price amour						
	2 in column (d)			3	5,891		
					1004 0704 and 0004		
4	Short-term gain from Form 6252 and						· · · · · · · · · · · · · · · · · · ·
5	Net short-term gain or (loss) from par	therships, S corpor	ations, estate	es, and	trusts from		
	Schedule(s) K-1						1
6	Short-term capital loss carryover. Ente		y, from line 1	10 of y	our Capital Loss		
	Carryover Worksheet on page D-7 of	of the instructions				6	<u>(</u> )
7	Net short-term capital gain or (loss	s). Combine lines 1	through 6 in	colum	n (f)		560

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

	(a) Description of property (Example: 100 sh. XYZ Co.)(b) Date acquired (Mo., day, yr.)(c) Date s (Mo., day, yr.)				(d) Sales price (see page D-7 of the instructions)	(e) Cost or other b (see page D-7 o the instructions	of	(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, fi	,	L	9				
10	Ine 9 Total long-term sales price amou			5				
	9 in column (d)			10	31,023		т. Т.	
11	Gain from Form 4797, Part I; long-te (loss) from Forms 4684, 6781, and	erm gain from Forms	2439 and 62		d long-term gain or		11	
12	Net long-term gain or (loss) from pa							
	Schedule(s) K-1						12	
13	Capital gain distributions. See page	D-2 of the instruction	ns				13	
14	Long-term capital loss carryover. En	ter the amount, if any					·	
	Carryover Worksheet on page D-7	of the instructions					14	( 32,484
15	Net long-term capital gain or (los	s). Combine lines 8 t						
	on the back	<u> </u>	. <i>.</i>		<u></u>	<u></u>	15	-27,086
For	Paperwork Reduction Act Notice, s	ee vour tax return i	instructions.				Sch	edule D (Form 1040) 2010

OMB No. 1545-0074

2010 Attachment Sequence No. 12

Your social security number 481-30

DAA

### NELVA E BRUNSTING Schedule D (Form 1040) 2010

#### Page **2**

P	art III Summary	
16	Combine lines 7 and 15 and enter the result	16 File Copy 526
	<ul> <li>If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14.</li> <li>Then go to line 17 below.</li> </ul>	
	<ul> <li>If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> </ul>	
	<ul> <li>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.</li> </ul>	
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 <b>28% Rate Gain Worksheet</b> 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
	D-9 of the instructions	
20	Are lines 18 and 19 both zero or blank?	
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the	
	Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44	
	(or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.	
	No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the	
	Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22	
	below.	
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:	· ·
	The loss on line 16 or	21 3,000
	• (\$3,000), or if married filing separately, (\$1,500)	
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?	
	X Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the	1 注册 1 正
	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

000065
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SCHE	DULE	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

(99)

Your social security number
481-30-4685
 File Сору
sterne Salage i se li Se Li i Sterne Barra € aprèce

Part 1 Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	<b>(b)</b> Date acquired (Mo., day, yr.)	<b>(c)</b> Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 MUTUAL GLOBAL DISCC	VERY FD VARIOUS	03/09/10	596	568	28
NEUBERGER&BRM MIDCA		<u>- 00/00/10</u> тт.			20
	10/28/09		212	184	28
NEUBERGER&BRM MIDCA		TL		-	
	10/28/09	03/09/10	2,253	1,953	300
PIONEER CULLEN VALU	E FUND CI 10/2 <u>8/09</u>	03/09/10	105	98	7
T ROW PRICE BLUE CH	IP FROWTH 10/28/09		1,337	1,213	124
	· · · · · · · · · · · · · · · · · · ·				
- ··· ····					
					n
					••••••••••••••••••••••••••••••••••••••
				· · · · · · · · · · · · · · · · · · ·	
			·		
2 Totals. Add the amounts in column (d) amounts in column (f). Enter here and c			4,503		487

Schedule D-1 (Form 1040) 2010

sc	HEDULE E			Supplemen	tal Income and	l Loss			OMB No	. 1545-(	074
(Fe	orm 1040)			•	estate, royalties, part	• •			20	110	)
Der	partment of the Treasury			· · · · · · · · · · · · · · · · · · ·	estates, trusts, REMI	• •			Attachme		10
	mal Revenue Service (99)	Attach	to For	n 1040, 1040NR, or Form 10	41. See Instru	uctions for S	ichedule E	(Form 1040).	Sequenc		13
Nar	ne(s) shown on return							Your social secu	- 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997	- 24 - 25 1994 (PC - 2	
I	NELVA E BRUNSTI	ING						481-30-4		эру	
			om Re	ental Real Estate and	Rovalties Note, If	vou are in t	he busines			rtv use	<u> </u>
1000	uro-theratomatic-technologies,			E-3). If you are an individual						,	
1				· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			ental real estate property		Yes	No
_	FARMLAND						listed on lir	e 1, did you or your fam	ily		
A	IOWA						use it durin	g the tax year for perso	nal		
							purposes fe	or more than the greater	of: A		X
							<ul> <li>14 days</li> </ul>	S OF			
₿	·						<ul> <li>10% of</li> </ul>	the total days rented at			
							fair rent	tal value?	В		
							(See page	E-4)			
С	•										
									C		
Inc	come:				Properties			·	Totals		
_		Г		A	В		<u> </u>		columns A,	B, and (	C.)
	Rents received	F	3		· · · · · · · · · · · · · · · · · · ·			3			
	Royalties received		_4	· · · · · · · · · · · · · · · · · · ·				4			
	penses:		· _								
	Advertising		5 6								
	Auto and travel (see page E-	· F	7			_					
8	Cleaning and maintenance . Commissions	Г	8								
9			9								
-	Legal and other professional		10	1,000							
	Management fees	r r	11		· · · · · ·						
	Mortgage interest paid to bar	r r		····							
	etc. (see page E-5)	·	12					12			
13	Other interest	г	13								,
14	Repairs		14								
15	Supplies	[	15								
16	Taxes		16								
17	Utilities		17								
18	Other (list) 🕨										
			18								
						_					
	Add lines 5 through 18	Ļ	19	1,000				19		1,	000
20	Depreciation expense or										
• •	depletion (see page E-5)		20	1 000				20			
21	Total expenses. Add lines 19 and	20	21	1,000							
22	Income or (loss) from matel	real									
"	Income or (loss) from rental r estate or royalty properties.	ICAI				1					
	Subtract line 21 from line 3 (r	rents)									
	or line 4 (royalties). If the resu	1									
	a (loss), see page E-6 to find if you must file Form 6198		22	-1,000							
23	Deductible rental real estate loss.										
	Caution. Your rental real estate	loss		a							
	on line 22 may be limited. See pa	•									
	E-6 to find out if you must file For 8582. Real estate professionals	m									
	must complete line 43 on page 2	<u>.</u>	23 (	1,000¥		<u></u>					
24	Income. Add positive amoun		on line	22. Do not include any loss	Ses			24			0
25	Losses. Add royalty losses fi	rom line 2	2 and n	ental real estate losses from	n line 23. Enter total los			25 (		1,	000)
26	Total rental real estate and Parts II, III, IV, and line 40 on										
_	Form 1040NR, line 18. Other	wise, inclu	ude this	amount in the total on line			<u></u>	26		<u>-1,</u>	
For	Paperwork Reduction Act Noti	uce,see yo	our tax i	return instructions.				Sche	dule E (Foi	m 104(	) 2010

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DAA

	edule E (Form 104) e(s) shown on return.		cial security number if shown	on other side.			Atta	achme			No. <b>13</b> ecurity numbe	r	Page <b>2</b>
N	ELVA E BF	RUNSTING							481	-30-	-4685		
	tion. The IRS com	pares amounts reported	on your tax return with a	amounts shown on	Schedule(s)	) K-1.							
P	art II Incol any a	me or Loss From mount is not at risk, you	Partnerships and a must check the box in c	S Corporation	S Note. If 8 and attact	you rep h <b>Form</b>	ort a lo 6198.	oss fro See p	om an a' age E-2	t-risk		)p	У
I	unallowed loss from	n a passive activity (if the	a prior year due to the at-r nat loss was not reported es," see page E-7 before	on Form 8582), or	unreimburs				[	Ye	es 🖾 No		
28	· · · · · · · · · · · · · · · · · · ·		(a) Name		(b) Entr partners for S cor	ship; S	(c) Che foreig partners	in 🛛	ide	Employ ntificatio number	n any	Che amo ot at r	unt is
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в								┥╌┞				_	<u> </u>
<u>c</u>								┥┤				+	
D		Passive Income and L	-055			Nonpa	ssive	_ii Incon	ne and	Loss			
	(f) Passive le		(g) Passive income	(h) Nonpa	assive loss				9 expens		(j) Nonpass	sive i	ncome
	(attach Form 8	8582 if required)	from Schedule K-1	from Sch	edule K-1	de	eduction	from	Form 45	62	from Sche	edule	• K-1
<u>A</u>			<u>-</u>		<u></u>	_							
B													
C D													<u> </u>
29a	Totals	1.0.00 1.1.2.2.2.2				1 11 12 12 12	¥.	i i	i jopi		• •		
b	Totals										$Q^{(1)}$		
30	(2)					<i></i> .		• • • • •		30			
31		(h), and (i) of line 29b	neama at (leas). Combin		Entor the			· · · · ·			(	···. · <u>-</u>	)
32	•	include in the total on lin	ncome or (loss). Combin ne 41 below	ie lines 30 and 31.	Enter the					32			
P	1. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Estates and Trusts	5									
33			(a) Name								(b) Employ identification nu	Imbe	
<u>A</u>		ELMER H BR	UNSTING DECE	DENTS TR	DTD						27-6453	10	<u>)                                    </u>
В		Passive Income					Nonna	ssive	Income	and	055		
	• •	tion or loss allowed 8582 if required)	(d) Passive inc from Schedule		•	) Deducti om <b>Sche</b>	ion or la	ss			(f) Other incorr Schedule		m
A		0		24,013									
В											. <u> </u>		<u> </u>
34a	Totais		a this gas	24,013				A			17. J. T. J. J.		
ь 35		and (f) of line 34a								35		24	,013
36	.,	and (e) of line 34b			<i></i>					36	(		0)
37	Total estate and	d trust income or (loss	s). Combine lines 35 and	36. Enter the resul	here and							~ •	
D		al on line 41 below	Real Estate Mortg		at Condu	uite (P		<u></u>	Residu	37		24	,013
	art IV Inco	me or Loss From	(b) Employer	(c) Excess inclus		(d) Taxa					(e) Income fr	om	
38	(a)	Name	identification number	Schedules Q, (see page E		from Sc					Schedules Q,		3b
<u>39</u>	pedoacectorios-réc		r the result here and inclu	<u>de in the total on li</u>	ne 41 below	<u>/</u>				39			
110000	er operation and an	mary	orm 4835. Aiso, complete	line 42 bolow	<u></u>					40			
40 41			2, 37, 39, & 40. Enter the res			r Form 10	40NR.	line 18	•••••	41		23	,013
42			income. Enter your gros										
	•	•	Form 4835, line 7; Sched										
	· · ·		dule K-1 (Form 1120S), b line 14, code F (see pag		42			emičelij			no se internet de la companya de la Companya de la companya de la company Companya de la companya de la company	N.	
43			ine 14, code r (see pag ionals. If you were a real	* • • • • • • • • • • •		1							
	professional (see anywhere on Fo	e page E-2), enter the n rm 1040 or Form 1040	et income or (loss) you re IR from all rental real esta er the passive activity loss	eported ate activities	43		19 19	/ 9/ 1: 1					

Schedule E (Form 1040) 2010

	6251
Form	0231

## Alternative Minimum Tax—Individuals

Name() shown on Form 1040 or Form 1040 R         Your social security number 481-30-116 CODY           Your social security number NELVA E         BRUNSTING         Your social security number 481-30-116 CODY           1 If fling Schedule A (Form 1040), iner 38, and go to line 6, (if less than zero, enter as a negative amount)         1         90, ¢           2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (025) of Form 1040, line 38, If zero or less, enter -0.         3         2           3 Taxes from Schedule A (Form 1040), lines 5, 6, and 8         3         3         4           5 Miscelaneous deductions from Schedule A (Form 1040), line 27         5         5         5           6 If fling Schedule L (Form 1040, line 10 or line 21         7         7         7           1 Investment interest exponse (difference between regular tax and AMT)         8         9         9           9 Depletion (difference between regular tax and AMT)         9         9         1         1           1 Net operating loss deduction form form 1040, line 21         11         1         1         1           1 Net operating loss deduction form form 1040, line 21         11         1         1         1           2 Underst for specified private activity bonds exempt from the regular tax income)         11         1         1           1 Atemative tax net operating lo	074
Internal Revenue Service         (9)         P Attach to Form 1040 or Form 1040NR.         Isequence No           Name(s) show on Form 1040 or Form 1040NR         Your social security number         481-30 <t< th=""><th>)</th></t<>	)
NELVA       E       BRUNSTING       481-30 File Copy         Part I       Alternative Minimum Taxable Income (See instructions for how to complete each line.)       1       filing Schedula A (Form 1040), line 88, and go to line 6. (If less than zero, enter as a negative amount.)       1       90, 6         2       Maternative Minimum Taxable Income (See instructions for most on the set on the s	32
Partility       Alternative Minimum Taxable Income (See instructions for how to complete each line.)         1 If fling Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount form Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)       1       90, 6         2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (025) of Form 1040, line 38. If zero or less, enter -0.       3       2         3 Taxes from Schedule A (Form 1040), lines 5, 6, and 8       3       4       4         5 Miscelaneous deductions from Schedule A (Form 1040), line 27       5       5         6 If fling Schedule L (Form 1040, line 10 or line 21       7       5         7 Investment interest expense (difference between regular tax and AMT)       8       9         9 Deptoin (difference between regular tax and AMT)       9       9         10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount       11       11         11 Atternative store sock options (excess of AMT income over regular tax       12       2         12 Ouslifed anall business sock (7% of gain excluded under section 1202)       13       14         14 Exercise of incentive stock options (excess of AMT income over regular tax income)       16       16         13 Extense and trust (amount from Schedule K-1 (Form 1045), box 6)       16       17	34
1       If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)       1       90, 6         2       Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0.       3         3       3       4         4       Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions       4         5       5       5         6       1       7         7       Taxes from Schedule A (Form 1040), line 27       5         6       1       7         7       1       Investment interest expense (difference between regular tax and AMT)       8         9       9       1       0         10       Net operating loss deduction form Form 1040, line 21. Enter as a positive amount.       10         11       1       1       1         12       12       2       2         3       3       1       1         14       10       11       1         15       11       1       1         16       Investment interest expense (difference between regular tax income) <t< th=""><th><u></u></th></t<>	<u></u>
amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)       1       90, 6         2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (025) of Form 1040, line 38. If       2         3 Taxes from Schedule A (Form 1040), lines 5, 6, and 8       3         4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions       4         5 Miscelaneous deductions from Schedule A (Form 1040), line 27       5         1 filing Schedule L (Form 1040, enter as a negative amount the sum of lines 6 and 17 from that schedule       6         7 Tax refund from Form 1040, line 10 or line 21       7         9 Depletion (difference between regular tax and AMT)       9         9 Depletion (difference between regular tax and AMT)       9         10 Unterest from specified private activity bords exempt from the regular tax       12         2 Qualified small business stock (7% of gain excluded under section 1202)       13         14 Exercise of incentive stock options (excess of AMT income over regular tax income)       16         15 Electing targe partnerships (amount from Schedule K-1 (Form 1041), box 12, code A)       15         16 Electing targe partnerships (amount from Schedule K-1 (Form 1045-B), box 6)       16         17       18       19         29 Passive advitives (difference between AMT and regular tax income or loss)       19<	
2       Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If       2         3       Taxes from Schedule A (Form 1040), lines 5, 6, and 8       3         4       5       Miscellaneous deductions from Schedule A (Form 1040), line 27       5         6       1       5       5         7       Taxe schedule L (Form 1040, or 1040), or 1040, iner 21       5         8       1       7       6         9       Investment interest expense (difference between regular tax and AMT)       8         9       Depletion (difference between regular tax and AMT)       9         10       10       11       10         11       Alternative start expenses (difference between regular tax and AMT)       9       9         10       Net operating loss deduction from Form 1040, line 21. Enter as a positive amount       10       11         12       12       2       13       14         14       15       15       15       15         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       16       15         16       15       16       15       16       15       16         16       15       16       15       16	- 0 1
zero or less, enter -0-     2       3 Taxes from Schedule A (Form 1040), lines 5, 6, and 8     3       4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions     4       5     5       6 If fliing Schedule L (Form 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule     6       7 Tax refund from Form 1040, line 10 or line 21     7       8 Investment interest expanse (difference between regular tax and AMT)     8       9 Depletion (difference between regular tax and AMT)     8       10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount     10       11 Atternative tax net operating loss deduction     11       12 Interest from specified private activity bonds exempt from the regular tax     12       13 Qualified small business stock (7% of gain excluded under section 1202)     13       14 Exercise of incentive stock options (excess of AMT income over regular tax income)     14       15 Estates and trusts (amount from Schedule K-1 (Form 1065-B), box 6)     16       16 Disposition of property (difference between AMT and regular tax income or loss)     19       10 Loss imitations (difference between AMT and regular tax income or loss)     20       21 Circulation costs (difference between AMT and regular tax income)     21       22 Long-term contracts (difference between regular tax and AMT)     21       23 Prestem Contracts (difference betwe	<u>81</u>
3       Taxes from Schedule A (Form 1040), lines 5, 6, and 8       3         4       Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions       4         5       Miscellaneous deductions from Schedule A (Form 1040), line 27       5         6       If fling Schedule L (Form 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule       6         7       Tax refund from Form 1040, line 10 or line 21       7       6         9       Depletion (difference between regular tax and AMT)       8       9         9       Depletion (difference between regular tax and AMT)       9       9         10       Net operating loss deduction from Form 1040, line 21. Enter as a positive amount       10       11         11       12       2       2         3       Qualified small business stock (7% of gain excluded under section 1202)       13         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14         15       Electing large partnerships (amount from Schedule K-1 (Form 1045-B), box 6)       16         17       Disposition of property (difference between AMT and regular tax income or loss)       17         16       Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)       18         <	
4       Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions       4         5       Miscelaneous deductions from Schedule A (Form 1040), line 27       5         6       f filing Schedule L (Form 1040, or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule       6         7       Investment interest expense (difference between regular tax and AMT)       8         9       Depletion (difference between regular tax and AMT)       9         10       Net operating loss deduction from Form 1040, line 21. Enter as a positive amount       10         11       Atternative tax net operating loss deduction       11         2       Interest from specified private activity bonds exempt from the regular tax       12       2         13       Qualified small business stock (7% of gain excluded under section 1202)       13         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       15         15       Estates and trusts (difference between AMT and regular tax gain or loss)       17         16       Encing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16         17       Disposition of property (difference between AMT and regular tax income or loss)       19	
5       Miscellaneous deductions from Schedule A (Form 1040), line 27       5         6       f fling Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule       6         7       Tax refund from Form 1040, line 10 or line 21       7         8       9       9         9       9         10       Nexternet interest expresse (difference between regular tax and AMT)       9         11       Atternative tax net operating loss deduction       10         12       Interest from specified private activity bonds exempt from the regular tax       12       2         13       Qualified small business stock (7% of gain excluded under section 1202)       13       14         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14       15         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       15       16         17       Disposition of property (difference between AMT and regular tax gain or loss)       17       18         18       19       Pasive activities (difference between AMT and regular tax income or loss)       19       1         19       10       12       20       20       20       20         17       Cisclainto costs (difference between AMT and regula	
6       If filing Schedule L (Form 1040, enter as a negative amount the sum of lines 6 and 17 from that schedule       6         7       Tax refund from Form 1040, line 10 or line 21       7         8       Investment interest expense (difference between regular tax and AMT)       8         9       Depletion (difference between regular tax and AMT)       9         10       Net operating loss deduction from Form 1040, line 21. Enter as a positive amount       10         11       Atternative tax net operating loss deduction       11         12       12       2         13       Qualified small business stock (7% of gain excluded under section 1202)       13         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       16         15       Electing large partnerships (amount from Schedule K-1 (Form 1045), box 5)       16         16       17       19         17       19       19         18       19       1         19       12       20         21       20       20         21       20       20         21       21       20         22       20       21 <td></td>	
7       Tax refund from Form 1040, line 10 or line 21       7       (         8       9       Depletion (difference between regular tax and AMT)       8         9       Depletion (difference between regular tax and AMT)       9       9         10       Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.       10       10         11       Atternative tax net operating loss deduction from Form 1040, line 21. Enter as a positive amount.       11       (         12       12       2       13       14       (         13       14       12       2       13       14         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14       15       15         15       Estates and trusts (amount from Schedule K-1 (Form 1065-B), box 6)       16       16       17         15       Disposition of property (difference between AMT and regular tax income or loss)       17       18       19       1         16       12       <	
8       Investment interest expense (difference between regular tax and AMT)       8         9       Depletion (difference between regular tax and AMT)       9         10       Net operating loss deduction from Form 1040, line 21. Enter as a positive amount       10         11       Alternative tax net operating loss deduction       11         12       Interest from specified private activity bonds exempt from the regular tax       12       2         13       Qualified small business stock (7% of gain excluded under section 1202)       13         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       15         16       Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16         17       Disposition of properly (difference between AMT and regular tax income or loss)       17         18       Depreciation on asets placed in service after 1986 (difference between regular tax and AMT)       20         20       Circulation costs (difference between AMT and regular tax income or loss)       20         21       Circulation costs (difference between AMT and regular tax income)       21         22       Mining costs (difference between AMT and regular tax income)       22         23       Minin	
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10       Net operating loss deduction from Form 1040, line 21. Enter as a positive amount       10         11       Alternative tax net operating loss deduction       11         12       Interest from specified private activity bonds exempt from the regular tax       12       2         13       Qualified small business stock (7% of gain excluded under section 1202)       13       14         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)       16         16       Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16         17       Deprectation on assets placed in service after 1986 (difference between regular tax and AMT)       18         19       Passive activities (difference between AMT and regular tax income or loss)       19       1         21       Loss limitations (difference between AMT and regular tax income or loss)       20       21         22       Interacts (difference between AMT and regular tax income)       21       22         23       Long-term contracts (difference between regular tax income)       22       22         24       Long-term contracts (difference between regular tax income)       22       23         24       Long-term contracts (difference betwee	·
11       Alternative tax net operating loss deduction       11         12       Interest from specified private activity bonds exempt from the regular tax       12       2         13       Qualified small business stock (7% of gain excluded under section 1202)       13       14         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14       14         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       15       16         16       Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16       17         17       Disposition of property (difference between AMT and regular tax gain or loss)       17       18         19       Passive activities (difference between AMT and regular tax income or loss)       19       1         12       Loss limitations (difference between AMT and regular tax income or loss)       20       20         12       Long-term contracts (difference between AMT and regular tax income)       21       22         13       Long-term contracts (difference between regular tax and AMT)       23       24         24       Escence and experimental costs (difference between regular tax and AMT)       24       24         25       Income from certain installment sales before January 1, 1987       25       26       <	
12       Interest from specified private activity bonds exempt from the regular tax       12       22         13       Qualified small business stock (7% of gain excluded under section 1202)       13         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       15         16       Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16         16       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 income or loss)       19         12       Loss limitations (difference between AMT and regular tax income or loss)       20         21       Long-term contracts (difference between AMT and regular tax income)       21         22       Qualified small provide tax and AMT)       23         23       Mining costs (difference between regular tax and AMT)       24         24       Essearch and experimental costs (difference between regular tax and AMT)       24         25       Income from certain installment sales before January 1, 1987       25         26       Intangible drilling costs preference       26         27       28       Alternative minimum	
13       Qualified small business stock (7% of gain excluded under section 1202)       13         14       Exercise of incentive stock options (excess of AMT income over regular tax income)       14         15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       15         16       Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16         17       Disposition of property (difference between AMT and regular tax gain or loss)       17         19       Passive activities (difference between AMT and regular tax income or loss)       19         20       Loss limitations (difference between AMT and regular tax income or loss)       20         21       Circulation costs (difference between AMT and regular tax income or loss)       20         21       Circulation costs (difference between AMT and regular tax income)       21         22       23       Mining costs (difference between AMT and regular tax income)       22         23       Mining costs (difference between AMT and regular tax income)       23       24         24       Exercise of an experimental costs (difference between regular tax and AMT)       23         23       Mining costs (difference between regular tax and AMT)       24         24       Exercise of an experimental costs (difference between regular tax and AMT)       24         25	
14       14         15       15         16       15         17       16         18       17         19       18         19       19         19       19         10       Loss limitations (difference between AMT and regular tax income or loss)       19         19       Passive activities (difference between AMT and regular tax income or loss)       19         10       Loss limitations (difference between AMT and regular tax income or loss)       20         10       Loss limitations (difference between AMT and regular tax income or loss)       20         11       Circulation costs (difference between AMT and regular tax income or loss)       20         11       Circulation costs (difference between AMT and regular tax income)       21         11       Circulation costs (difference between regular tax income)       22         12       Long-term contracts (difference between regular tax income)       23         13       Research and experimental costs (difference between regular tax and AMT)       24         14       23       24       25         12       Long-term contracts (difference between regular tax and AMT)       24         13       Research and experimental costs (difference between regular tax and AMT)	215
15       Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)       15         16       Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16         17       Disposition of property (difference between AMT and regular tax gain or loss)       17         18       Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)       18         19       Passive activities (difference between AMT and regular tax income or loss)       19       1         20       Loss limitations (difference between AMT and regular tax income or loss)       20       20         21       Circulation costs (difference between AMT and regular tax income)       21       22         23       Mining costs (difference between regular tax and AMT)       23       23         24       Research and experimental costs (difference between regular tax and AMT)       24       24         25       Income from certain installment sales before January 1, 1987       25       25         26       Other adjustments, including income-based related adjustments       27       26         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, 0	
16       Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)       16         17       Disposition of property (difference between AMT and regular tax gain or loss)       17         18       Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)       18         19       Passive activities (difference between AMT and regular tax income or loss)       19       1         20       20       20       20         21       Circulation costs (difference between AMT and regular tax income or loss)       20       20         22       Circulation costs (difference between AMT and regular tax income)       21       22         23       Mining costs (difference between regular tax and AMT)       23       23         24       Research and experimental costs (difference between regular tax and AMT)       24       24         25       Income from certain installment sales before January 1, 1987       25       26         26       27       Other adjustments, including income-based related adjustments       27         28       Other adjustments, including income-based related adjustments       27         28       91, 0       91, 0         291, 0       Peart II       Alternative Minimum Tax (AMT)	
17       Disposition of property (difference between AMT and regular tax gain or loss)       17         18       Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)       18         19       Passive activities (difference between AMT and regular tax income or loss)       19       1         20       20       20       20         21       Circulation costs (difference between AMT and regular tax income or loss)       20       21         22       Long-term contracts (difference between AMT and regular tax income)       22       22         23       Mining costs (difference between regular tax and AMT)       23       23         24       Research and experimental costs (difference between regular tax and AMT)       24       24         24       Income from certain installment sales before January 1, 1987       25       26         27       Intangible drilling costs preference       26       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, C         Part III       Alternative Minimum Tax (AMT)       28       91, C	
18       Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)       18         19       Passive activities (difference between AMT and regular tax income or loss)       19       1         20       20       20       20         21       Loss limitations (difference between AMT and regular tax income or loss)       21       21         22       Long-term contracts (difference between regular tax and AMT)       23       23         23       Mining costs (difference between regular tax and AMT)       23       24         24       23       25       26         25       Income from certain installment sales before January 1, 1987       25       26         26       27       26       27       26         27       Other adjustments, including income-based related adjustments       27       28       91, 0         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, 0         Part II       Alternative Minimum Tax (AMT)       28       91, 0	
19 Passive activities (difference between AMT and regular tax income or loss)       19       1         20 Loss limitations (difference between AMT and regular tax income or loss)       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)       24         25 Income from certain installment sales before January 1, 1987       25         26 Intangible drilling costs preference       26         27 Other adjustments, including income-based related adjustments       27         28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, C         Part II       Alternative Minimum Tax (AMT)       28       91, C	
20       Loss limitations (difference between AMT and regular tax income or loss)       20         21       21         22       22         23       23         24       23         25       24         26       25         27       26         28       27         29       26         29       26         29       21         20       22         20       22         23       23         24       24         25       1ncome from certain installment sales before January 1, 1987         26       26         27       26         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, 0         Part II       Alternative Minimum Tax (AMT)       21       21	
21       Circulation costs (difference between regular tax and AMT)       21         22       22         23       23         24       23         25       1         26       25         27       26         28       27         29       21         29       21         20       23         21       23         22       23         23       24         24       25         25       1         26       26         27       26         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, 0         Part II       Alternative Minimum Tax (AMT)       21	.79
22       Long-term contracts (difference between AMT and regular tax income)       22         23       Mining costs (difference between regular tax and AMT)       23         24       24         25       Income from certain installment sales before January 1, 1987       25         26       26         27       Other adjustments, including income-based related adjustments       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, 0         Part II       Alternative Minimum Tax (AMT)       28       91, 0	0
23       Mining costs (difference between regular tax and AMT)       23         24       24         25       Income from certain installment sales before January 1, 1987       25         26       26         27       Other adjustments, including income-based related adjustments       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91, 0         Part II	
24       24         25       25         26       26         27       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28         28       91, 0	
24       24         25       25         26       26         27       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28         28       91, 0	
25       Income from certain installment sales before January 1, 1987       25         26       26         27       Other adjustments, including income-based related adjustments       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91,0         Part II       Alternative Minimum Tax (AMT)       27	
26       26         27       Other adjustments, including income-based related adjustments       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91,0         Part II       Alternative Minimum Tax (AMT)       28       91,0	
27       Other adjustments, including income-based related adjustments       27         28       Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91,0         Part II       Alternative Minimum Tax (AMT)	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)       28       91,0         Part II       Alternative Minimum Tax (AMT)	
Part II Alternative Minimum Tax (AMT)	
	<u>75</u>
29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)	
IF your filing status is AND line 28 is not over THEN enter on line 29	
Single or head of household \$112,500 \$47,450	
Married filing jointly or qualifying widow(er) 150,000 72,450	
Married filing separately 75,000 36,225 29 47,4	50
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	
35 and skip the rest of Part II 30 43, 6	25
<ul> <li>If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.</li> </ul>	
If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends     on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	
for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.	68
<ul> <li>All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26).</li> <li>Otherwise multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result</li> </ul>	

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

Form 6251 (2010)

#### 000065 NELVA E BRUNSTING Form 6251 (2010)

Page 2

28       Event the amount from from 251, fine 31, they use filing Form 2556 or 2556-EZ, enter the amount from line 3       14       4.3, 6.25         29       Enter the amount from line 3 of the coulded Dividends and Capital Gain Tax.       Worksheet in the restructions for Form 304, line 4.4, or the amount from line 3 of the Schedule D Tax. Worksheet in the instructions 1, if was engline 1 of the instructions 1, if was	F	Part III Tax Computation Using Maximum Capital Gains Rates		
37       Enter the examption line 3 of the Qualified Dividends and Capital Gan Tax Worksheet in the instructions for Form 1040, line 44, or the exampting to form 1040, whichever apples (as redigured for the ANT, if nocessary) (see page 11 of the instructions, if you are fling Form 2556 or 2555-E2, see page 11 of the instructions for the amount form line 37, Otherwise, add lines 37 and 38, and enter the semalator of the instructions of the amount to enter.       37       17, 035         38       Hy oud find, carefigured for the ANT, if nocessary) (see page 11 of the instructions, if you are fling Form 2555 or 2555-E2, see page 11 of the instructions for the amount to enter.       38       17, 035         39       Hy oud find, carefigured for the ANT, if nocessary) (see page 11 of the instructions for the amount to enter.       38       17, 035         31       Hy oud find, carefigured for the ANT, if nocessary). If you are fling Form 255 or 2555-E2, see page 11 of the instructions for the amount to enter.       38       17, 035         41       Enter the smaller of line 36 or line 39       17, 035       17, 035         42       Hine 41 is 17500 or lices (87:500 or lices if married fling separately) from the result is statistical in an entropic (87:600 or lices (87:500 or lices, enter -0	36			13 625
Websheet in the instructions for form 1640, line 44, or the amount from 1640, whichever apples (as refigured for the AKT, If necessary) teap that is instructions. If you are fining form 2556 or 2556-EZ, see page 11 of the instructions for the amount from line 160 from 1640 (instructions for the amount from line 160 from 1640 (instructions for the amount from line 160 from 1640 (instructions for the amount from line 160 from 1640 (instructions for the amount from line 160 from 1640 (instructions for the amount from line 160 from 1640 (instructions for the amount from line 160 from 1640 (instructions for the amount for the line 10 from 1640 from 2556 or 2556-EZ, see page 11 of the instructions for the amount to enter2717, 03538If you did in complexe a Schedule D Tax Worksheet (as refigured for the AKT, if necessary) if you are filing form 2555 or 2556-EZ, see page 11 of the instructions for the amount to enter3817, 03540Enter the amount from line 37. Otherwise, add lines 37 and 38, and enter worksheet (as refigured for the AKT, if necessary) if you are filing separately) from 2556 or 2556-EZ. see page 11 of the instructions for the amount to enter3817, 03541Enter the smaller of line 36 or line 334126, 59042Hine 41 is 37,600 or liss of frammed filing separately) from the result426, 91343Enter: solution line 14 of the or marked filing separately, or solution line 14 of the instructions for the regular tax, or the marked filing separately. worksheet for the regular tax, enter -0-4334, 000044Enter the amalter of line 30 or line 374417, 03545Subtract line 46 from line 40 or the solution for 6 from 1640 (or 46 from line 40 or 116 kg or 116 kg			36	
the Schedule D Tay Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as influence form 40.11 of the instructions). If you are filing form 2555 or 2555-EZ, see page 11 of the instructions for the anount form ince 10 form 1040), line 16 (as rafigured for the AMT, effect the anount from ince 10 of the schedule D fax Worksheet for the regular tax or the AMT, effect the anount form line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, effect the anount form line 30 of the 30	37			File Copy
whethever applies (as refigured for the ANT. 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 enter37 $1.7, 0.35$ 38Enter the amount form Schedule D (Form 1040), line 19 (as refigured for the ANT. If necessary) complete a Schedule D Tax Vorkable for the regular tax or the ANT, enter the amount form ine 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount form line 10 of the Schedule D Tax Vorkabled (as refigured for the ANT, if necessary). If you are filing form 2555 or 2555-EZ, see page 11 of the instructions for the amount form line 10 of the Schedule D Tax Vorkabled (as refigured for the ANT, if necessary). If you are filing form 2555 or 2555-EZ, see page 11 of the instructions for the amount form line 10 of the Schedule D Tax Vorkabled (as refigured for the ANT, if necessary). If you are filing separately), multiply line 41 by 25% (28) of the ad of thom line 3640 $1.7, 0.35$ 41Subtract line 40 from line 3641 $2.6, 5.900$ 42Subtract line 41 by 25% (28) and subtract 83,500 (81,750 if married filing separately), multiply line 41 by 25% (28). Otherwise, multiply line 41 by 25% (28) and subtract 83,500 (81,750 if married filing separately), multiply line 41 by 25% (28).42 $6., 91.3$ 43Enter the schedule D Tax Worksheet in the instructions for 5chedule D (70m 1040), the Schedule D Tax Worksheet in the instructions for Schedule D (70m 1040), the Schedule D Tax Worksheet in the instructions for Schedule D (70m 1040), the Schedule D Tax Worksheet in the instructions for form 1040, the Schedule D Tax Worksheet in the instructions for form 1040, the Schedule D Tax Worksheet in the instructions for form 1040, the Schedule D Tax W				
an structions, if you are fling Form 2556 or 2555-EZ, see page 11 of the instructions for the amount to meter     37     17,035       38     Enter the amount time Stephale D (form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are fling Form 2556 or 2556-EZ, see page 11 of the instructions for the amount to meter     38       39     If you add not complete a Schedule D Tax Worksheet for the regular tax or the AMT, eletter the amount form line 30 of the Schadule D Tax Worksheet (as refigured for the AMT, if necessary). If you are fling Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter     38       40     Enter the smaller of line 35     41     26,590       41     26,590     41     26,590       42     Hine 41 to \$175,000 or less (\$87,500 or less if married fling upparately), multipy line 41 by 28% (28) and subtract 33,500 (\$1,750 f married fling separately) from the result     42     6,913       43     34,000 fling eor married fling separately, or \$43,600 f insing or married fling separately, or \$43,600 f insing or married fling separately, or \$43,600 fri ling eor married fling separately, or \$43,600 fri ling eor married fling separately, or \$43,4000 fline 41 to \$17,035     43     34,000       44     52,896     44     26,913       45     0     14     62,896       46     17,035     43     34,000       47     48     17,035     44       48     17,035     44     17,035       <				
in instructions for the amount to enter a structions for the amount from Schedule D (Form 1040), line 19 (as refigured to the AMT, H necksamy) (see page 11 of the instructions) (row are filing Form 2555 or 255-EZ, see page 11 of the instructions for the amount to enter 31 (row are filing Form 2555 or 255-EZ, see page 11 of the instructions for the amount to enter 40 to the Schedule D Tax. Worksheet (as refigured for the AMT, enter the amount to mine 30. Otherwise, add lines 37 and 38, and enter the smaller of the instructions for the amount to enter 40 to the Schedule D Tax. Worksheet (as refigured for the AMT, enter the amount to mine 30. Otherwise, add lines 41, 525, EZ, see page 11 of the instructions for the amount to enter 40 to the Schedule D Tax. Worksheet (as refigured for the AMT, enter the amount to mine 36. 41 26, 590 (res. (S87, 500 or less (S7, 500 res. (S87, 500 res.)), multiply line 41 by 28% (22). Otherwise, multiply line 41 by 28% (23) on dustrict 33, 500 (rig genarate), c. \$34, 000 if maried filing behavior, s34, 000 if maried filing behavior, s34, 000 if angle or maried filing separate), end to complete either worksheet for the regular tax, enter -0. 43 34, 000 (res. (S87, 500 relas), for a utility in widow(er), s34, 000 if angle or maried filing separate), end to complete either worksheet for the regular tax, enter -0. 45 0 (res. 44 for the smaller of line 36 or line 37 for the regular tax, enter -0. 45 0 (res. 44 for the regular tax, enter -0. 46 17, 035 44 17, 035 44 17, 035 45 00 relas, enter -0. 46 17, 035 45 0 relater 45 co in e48 form line 40 for a site of 1 and 50 to line 52. Otherwise, go to line 50. 50 Journal of line 36 or line 37 for the regular tax, enter -0. 46 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 44 17, 035 45 17, 035 45 17, 035 45 17, 035 45 17, 035 45 17,				
38       Enter the amount from Schedule D (Form 1040), life 19 (as refigured for the AVT, 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       It refers the amount from ine 37. Otherwise, add lines 37 and 83, and enter the smaller of that result or the amount from line 30. Add lines 37 and 83, and enter       38         40       Enter the smaller of the amount from line 30. Chronice, add lines 37 and 100 g Form 2550 or 2555-EZ, see page 11 of the instructions for the amount to enter       39       17, 035         41       Subtract line 40 from line 36       41       266, 590         42       If is 105,000 or lines (887,500 or line 39       41       266, 590         43       Statistical line 40 from line 36       42       6, 913         44       If is 100 or lines (887,500 or line sit married filing separately) from the result       42       6, 913         44       If is 100 or lines (887,500 or lines if married filing separately) from the result       43       34,000         44       If is a solutions if 57m 1040, line 44, or the amount from line 1 of the schedule D Form 1040), whichever applies (is figured for the regular tax, Hyou did not complete either worksheet for the regular tax, Hyou did not complete either worksheet for the regular tax, Hyou did not complete either       44       62, 896         45       0       44       17, 035       45       0			-	
necessary) (see page 11 of the instructions (if you are filing Form 2555 or 2558-EZ, see page 11 of the instructions for the amount to enter       38         38       38         39       f you did not complete a Schedule D Tax Worksheet for the regular tax or the amount to mile 37. Otherwise, add lines 37 and 38, and enter the smaller of the 36 or line 37       38         40       17, 035         41       Subtract line 40 from line 36       41         42       26, 590         43       Statistical Stat			의	
see page 11 of the instructions for the amount to enter       38         38 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 83, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax.       39       17,035         40 Enter the smaller of the 36 or line 39       40       17,035       40       17,035         41 Subtract line 40 from line 36       41       26,590       41       26,590         42 If line 41 is \$175,000 or lises (87,500 or lises if married filing separately), multiply line 41 by 26% (25). Otherwise, multiply line 41 by 26% (25) of the store, store and the amount from line 36.       41       26,590         43 Enter.       43,550 if head of household.       43       34,000       43       6,913         44 Enter the amount from line 7 the Qualified Dividends and Capital Gain Tax.       43       34,000       43       34,000         45 Subtract line 41 from line 43. If zero or less, enter -0-       45       0       44       62,896         47       48       17,035       49       17,035       49       2,555         47 Enter the smaller of line 36 or line 37       46       17,035       49       2,555         48       Subtract line 45 or line 46       47       44       62,896       45       2,555	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 toge 11 of the instructions for the amount to enter       39       17, 035         40       17, 035       40       17, 035         41       26, 590       41       26, 590         42       Enter the smaller of line 36 or line 36       41       26, 590         43       Enter:       65, 913       42       6, 913         44       26, 590       43       34, 000       43       34, 000         43       Stotherst in the instructions for Schedule D Tax       43       34, 000       43       34, 000         44       565 00 if marited filing separately, or 43, 555 of thead of household.       43       34, 000       44       62, 896         45       Subtract line 44 from line 43. If zoro or loss, enter -0-       45       0       44       62, 896         45       Subtract line 46 rom line 46       If zoro or loss, enter -0-       45       0       46       17, 035         46       17, 035       47       48       17, 035       49       2, 555       49       2, 555				
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 is, enfigured to the AMT, if necessary). If you are fing Form 2555 or       29       17, 035         40 Enter the smaller of line 36 or line 39       41       26, 590         41 Subtract line 40 from line 36       41       26, 590         42 If line 41 is 157,000 or less (\$87,500 or less if married fling separately), multiply line 41 by 28% (28). Otherwise, multiply line 41 by 28% (28) and subtract \$3,800 (\$1,750 if married fling separately) from the result       43         43 Enter.       -       -       -         -       -       -       -       -         -       -       -       -       -       -         -       -       -       -       -       -       -         -			-13	
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         255-52, see page 11 of the instructions for the amount to enter         40 Enter the smaller of line 36 or line 36         41 Subtract line 40 form line 36         42 If the 41 is \$175,000 or less (\$87,500 or less if maried filing separately), multiply line 41 by 26% (26). Otherwise, multiply line 41 by 26% (28) of theorem.         43 Enter         • 836,000 if maried filing jointly or qualifying widow(er), status of the amount from line 7 of the Qualified Dividends and Capital Gain Tax         Worksheet in the instructions for 50m 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for 50m 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for 50m 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for 50m 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for 50m 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for 50m 1040, line 44, or the amount from line 14 of the Schedule D fax Worksheet in the instructions for 50m 1040, line 44, or the amount from line 14 of the schedule D fax Worksheet in the instructions for 50m 1040, line 44         48 Subtract line 44 from line 43, if zero or less, enter -0-       45         49 Multiply line 45 by 15% (15)       49         49 Subtract line 46 from line 40       50         50 Subtract line 46 from line 40       50	39			
Worksheet (as refigured for the AMT, if nacessary). If you are filing Form 2555 or 255-EZ, see page 11 of the instructions for the anount to enter       39       17,035         40       Enter the smaller of line 36 or line 39       40       17,035         41       Subtract line 40 from line 36       41       26,590         42       Enter       6,913       41       26,590         43       Enter       586,000 if single or maried filing separately) multiply line 41 by 28% (28). Otherwise, multiply line 41 by 28% (28) and subtract 35,500 (\$1,750 if maried filing separately) from the result       43       34,000         44       584,000 if single or maried filing separately, or 34,550 if head of household.       43       34,000         45       Enter       43       34,000       44       62,895         45       Subtract line 4 from line 7 of the Qualified Dividends and Capital Gain Tax       44       62,895       6         46       DTx,035       44       62,895       6       6         46       Subtract line 44 from line 43. If zero or less, enter -0-       45       0       44       62,895         47       48       17,035       49       17,035       49       2,555       49       2,555         48       17,035       49       2,555       51       51				
2555-EZ, see page 11 of the instructions for the amount to enter       39       17,035         40       Enter the smaller of line 36 or line 39       40       17,035         41       26,590       41       26,590         42       filme 40 from line 36       41       26,590         43       Enter the smaller of line 36 or line 37       42       6,913         44       26,590       42       6,913         45       Enter       586,000 if married filing separately, or       53,4500 if single or married filing separately, or       545,550 if head of household.         44       Enter the smaller of line 36 or line 37       43       34,000         44       62,896       44       62,896         45       Subtract line 41 from line 43. If zero or less, enter -0-       45       0         46       Enter the smaller of line 36 or line 37       46       17,035         47       48       17,035       44       2,555         48       Subtract line 47 from line 46       47       48       17,035         49       0,2,555       49       2,555       49       2,555         49       17,035       50       51       51         50       Subtract line 46 from line 40 <td< td=""><td></td><td></td><td></td><td></td></td<>				
40       Enter the smaller of line 36 or line 39       40       17,035         41       Subtract line 40 from line 36       41       26,590         42       H 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 26% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       42       6,913         43       Enter:       \$68,000 if married filing jointy or qualifying widow(er), e \$34,000 if single or married filing separately, or \$45,550 if head of household.       43       34,000         44       Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax       44       62,896         45       Subtract line 44 from line 3.6 if zero or less, enter -0-       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       17,035       47       48       17,035         47       Enter the smaller of line 36 or line 37       46       17,035       49       2,555         48       100       100       100       100       100       100       100       100       100         48       Subtract line 45 form line 46       110       110       117,035       49       2,555       100       100       100       100			_ []	
41       Subtract line 40 from line 36       41       26,590         42       If the 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 28% (28). Otherwise, multiply line 41 by 28% (28). Otherwise, filing separately) from the result       41       26,590         43       Enter:       • \$86,000 if married filing jointly or qualifying widow(er), • \$34,550 if head of household.       43       34,000         44       Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       Enter the smaller of line 36 or line 37       46       17,035         47       48       17,035       49       2,555         49       Multiply line 48 by 15% (15)       49       2,555         50       Subtract line 46 from line 40       50       51         51       52       9,468       51       52         52       9,468       51       52       9,468         53       Worksheet in the instructions for Schedule 0       50       51         54       Enter the smaller of line 36 or line 37			<u> </u>	15 005
42       fl line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 25% (28). Otherwise, multiply line 41 by 22% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       42       6,913         43       Enter:       • \$56,000 if married filing jointly or qualifying widow(er), • \$34,000 if single or married filing separately, or • \$44,550 if head of household.       43       34,000         44       Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-       45       0         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0       46       17,035         47	40	Enter the smaller of line 36 or line 39	40	17,035
multiply line 41 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       42       6,913         43 Enter:       • \$58,000 if married filing jointly or qualifying widow(er),       • \$34,000 if single or married filing separately, or       43       34,000         • \$85,800 if married filing jointly or qualifying widow(er),       • \$34,050 if head of household.       43       34,000         44       Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax       43       34,000         45       Stoff the of the regular tax, other -0-       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       17,035       46       17,035         47       Enter the smaller of line 45 or line 46       47       48       17,035         49       Multiply line 48 by 15% (15)       49       2,555       49         51       Multiply line 50 by 25% (25)       51       51         52       9,468       51       52       9,468         53       Itine 36 is \$175,000 or less if married filing separately), multiply line 36 by 28% (26). Otherwise, multiply line 36 by 28% (28) and subtract \$3,500 (51,750 if married filing separately), multiply line 36 by 28% (26). Otherwise, multiply line 36 by 28% (28) and subtract \$3,500 (51,750 if married filing separately) from the result <t< td=""><td>41</td><td>Subtract line 40 from line 36</td><td>41</td><td>26,590</td></t<>	41	Subtract line 40 from line 36	41	26,590
43 Enter:   • \$68,000 if married filing jointy or qualifying widow(er),   • \$34,550 if head of household.   44   45   45   46   47   48   48   49   49   40   41   42   43    44    45   46   47   48   49   49   40   40   41   42   43    44   45   46   47   48   49   40   40   41   42   43   44   45   46   47   48   49   40   40   41   42   43   44   45   46   47   48   49   49   40   40   41   42   43   44   45   46   47   48   49   40   40   41   42   43   44   45   46   47   48   49   49   40   40   41	42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise,		
<ul> <li>\$86,000 if married filing jointly or qualifying widow(er),</li> <li>\$34,000 if single or married filing separately, or</li> <li>\$34,500 if head of household.</li> <li>43 34,000</li> <li>43 34,000</li> <li>43 34,000</li> <li>44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax</li> <li>Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-</li> <li>45 Subtract line 44 from line 43. If zero or less, enter -0-</li> <li>46 17,035</li> <li>47 Enter the smaller of line 36 or line 37</li> <li>48 Subtract line 47 from line 46</li> <li>49 2,555</li> <li>49 Multiply line 48 by 15% (15)</li> <li>49 2,555</li> <li>49 Multiply line 48 by 15% (15)</li> <li>50 Subtract line 46 from line 40</li> <li>50</li> <li>51 Multiply line 50 by 25% (25)</li> <li>51</li> <li>52 9,468</li> <li>53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (26). Otherwise, multiply line 36 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately), multiply line 36 by 26% (26). Otherwise, multiply line 36 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately), multiply line 36 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately), multiply line 36 by 25% (25).</li> <li>51 11, 343</li> </ul>		multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	• 42	6,913
S34,000 if single or married filing separately, or     S45,550 if head of household.     Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-     Subtract line 44 from line 43. If zero or less, enter -0-     Subtract line 44 from line 43. If zero or less, enter -0-     Subtract line 45 or line 36 or line 37     Subtract line 45 or line 46     Inter the smaller of line 36 or line 37     Subtract line 47 from line 46     Subtract line 47 from line 46     Subtract line 47 from line 46     Subtract line 46 from line 40     Subtract line 36 by 25% (25)     Subtract line 36 by 25% (25)     Subtract line 50 by 25% (25)     Subtract line 36 by 25% (25)     Subtract line 50 by 25% (25) by 25%     Subtrac	43	Enter:		
<ul> <li>\$45,550 if head of household.</li> <li>44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-</li> <li>45 Subtract line 44 from line 43. If zero or less, enter -0-</li> <li>46 Enter the smaller of line 36 or line 37</li> <li>46 17, 035</li> <li>47 Enter the smaller of line 45 or line 46</li> <li>47</li> <li>48 Subtract line 47 from line 46</li> <li>48 17, 035</li> <li>49 Multiply line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.</li> <li>50 Subtract line 46 from line 40</li> <li>50</li> <li>Subtract line 36 is \$175,000 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</li> <li>51 11, 343</li> </ul>		● \$68,000 if married filing jointly or qualifying widow(er),		
44       Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax         Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       Enter the smaller of line 36 or line 37       46       17,035         47       48       17,035         48       Subtract line 47 from line 46       47         49       2,555       49         41       fine 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       51         50       Subtract line 46 from line 40       50         51       52       9,468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (26). Otherwise, multiply line 36 by 26% (26). Otherwise, multiply line 36 by 26% (26). Otherwise, multiply line 36 by 26% (26) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343		• \$34,000 if single or married filing separately, or 43 34,00	0	
Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       17,035       46       17,035         47       Enter the smaller of line 36 or line 37       46       17,035         48       Subtract line 47 from line 46       47       48       17,035         49       02,555       f line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       50         50       Subtract line 46 from line 40       50       51       52       9,468         51       Multiply line 50 by 25% (.25)       51       52       9,468       52       9,468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 26% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343		• \$45,550 if head of household.		· ·
the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       17,035       45       0         47       Enter the smaller of line 36 or line 37       46       17,035         48       Subtract line 47 from line 46       47       49       2,555         49       Multiply line 48 by 15% (.15)       49       2,555         41       ine 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       50       51         50       Subtract line 46 from line 40       50       51       51         51       Multiply line 50 by 25% (.25)       51       51       52       9,468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 26% (.26) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53. here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343	44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax		
whichever applies (as figured for the regular tax). If you did not complete either       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       17,035       46       17,035         47       Enter the smaller of line 36 or line 37       46       17,035         48       Subtract line 47 from line 46       47       48         49       2,555       49       49       2,555         49       Multiply line 48 by 15% (.15)       49       2,555         50       Subtract line 46 from line 40       50       51         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% (.25). Otherwise, multiply line 36 by 28% (.28). otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343		Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of		
worksheet for the regular tax, enter -0-       44       62,896         45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       17,035       46       17,035         47       Enter the smaller of line 36 or line 37       46       17,035         48       Subtract line 47 from line 46       47       48       17,035         49       2,555       49       Multiply line 48 by 15% (.15)       49       2,555         50       Subtract line 46 from line 40       50       51       51         50       Subtract line 46 from line 40       50       51       51         51       Multiply line 50 by 25% (.25)       51       51       52       9,468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343		the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040),		
45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       Enter the smaller of line 36 or line 37       46       17,035         47       Enter the smaller of line 45 or line 46       47         48       Subtract line 47 from line 46       47         49       Multiply line 48 by 15% (15)       48         10       48       17,035         49       Multiply line 48 by 15% (15)       48         50       50       50         50       51         51       Multiply line 50 by 25% (.25)       51         52       9,468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53		whichever applies (as figured for the regular tax). If you did not complete either		
45       Subtract line 44 from line 43. If zero or less, enter -0-       45       0         46       Enter the smaller of line 36 or line 37       46       17,035         47       Enter the smaller of line 45 or line 46       47         48       Subtract line 47 from line 46       47         48       Subtract line 47 from line 46       48       17,035         49       Multiply line 48 by 15% (15)       49       2,555         17       Ine 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       49         50       Subtract line 46 from line 40       50       51         51       Multiply line 50 by 25% (.25)       51         52       Add lines 42, 49, and 51       52       9, 468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11, 343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11, 343		worksheet for the regular tax, enter -0-	6	
46       Enter the smaller of line 36 or line 37       46       17,035         47       Enter the smaller of line 45 or line 46       47         48       Subtract line 47 from line 46       48       17,035         49       Multiply line 48 by 15% (.15)       49       2,555         17       Inter 46 from line 40       50       49       2,555         50       Subtract line 46 from line 40       50       51       51         51       Multiply line 50 by 25% (.25)       51       52       9,468         52       Add lines 42, 49, and 51       52       9,468       53       11,343         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343				
46       Enter the smaller of line 36 or line 37       46       17,035         47       Enter the smaller of line 45 or line 46       47         48       Subtract line 47 from line 46       48       17,035         49       Multiply line 48 by 15% (.15)       49       2,555         17       Inter 46 from line 40       50       49       2,555         50       Subtract line 46 from line 40       50       51       51         51       Multiply line 50 by 25% (.25)       51       52       9,468         52       Add lines 42, 49, and 51       52       9,468       53       11,343         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343	45	Subtract line 44 from line 43. If zero or less, enter -0- 45	0	
47       Enter the smaller of line 45 or line 46       47         48       Subtract line 47 from line 46       48       17,035         49       2,555       49       2,555         48       sis zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       49       2,555         50       Subtract line 46 from line 40       50       51       51         51       Multiply line 50 by 25% (.25)       51       51         52       Add lines 42, 49, and 51       52       9,468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343			76	
47       Enter the smaller of line 45 or line 46       47         48       Subtract line 47 from line 46       48       17,035         49       2,555       49       2,555         48       sis zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       49       2,555         50       Subtract line 46 from line 40       50       51       51         51       Multiply line 50 by 25% (.25)       51       51         52       Add lines 42, 49, and 51       52       9,468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11,343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11,343	46	Enter the smaller of line 36 or line 37 46 17,03	5	
48       Subtract line 47 from line 46       48       17,035         49       Multiply line 48 by 15% (.15)       49       2,555         If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       50       50         50       Subtract line 46 from line 40       50       51         51       Multiply line 50 by 25% (.25)       51         52       Add lines 42, 49, and 51       52       9, 468         53       If line 36 is \$175,000 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11, 343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11, 343				
48       Subtract line 47 from line 46       48       17,035         49       Multiply line 48 by 15% (.15)       ▶       49       2,555         If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       50       50       50         50       Subtract line 46 from line 40       50       51       51         51       Multiply line 50 by 25% (.25)       ▶       51         52       Add lines 42, 49, and 51       52       9, 468         53       If line 36 is \$175,000 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11, 343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11, 343	47	Enter the smaller of line 45 or line 46 47		
49       Multiply line 48 by 15% (.15)       49       2,555         16       Image: Single form of the single				
49       Multiply line 48 by 15% (.15)       ▲9       2,555         if line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.       50         50       Subtract line 46 from line 40       50         51       Multiply line 50 by 25% (.25)       51         52       Add lines 42, 49, and 51       52       9, 468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11, 343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11, 343	48	Subtract line 47 from line 46 17,03	5	
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.         50         51         52         53         54         55         56         57         58         59         50         50         50         51         52         54         55         56         57         58         59         50         50         51         52         53         54         55         56         57         58         59         50         50         50         51         52         53         54         55         56         57         58         59         50         50         51         52         53         54         55 <td< td=""><td></td><td></td><td></td><td></td></td<>				
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.         50       Subtract line 46 from line 40         51       50         51       51         52       Add lines 42, 49, and 51         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter	49	Multiply line 48 by 15% (.15)	• 49	2,555
50       Subtract line 46 from line 40       50         51       Multiply line 50 by 25% (.25)       51         52       Add lines 42, 49, and 51       52       9, 468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11, 343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11, 343				
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52       Add lines 42, 49, and 51       52       9, 468         53       If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result       53       11, 343         54       Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter       53       11, 343	00		_896600	52
<ul> <li>53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result</li> <li>53 11,343</li> <li>54 Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter</li> </ul>	51	Multiply line 50 by 25% (.25)	. 51	
<ul> <li>53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result</li></ul>	52	Add lines 42, 49, and 51	52	9,468
multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result5311,34354Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter53	52			
54 Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter	უკ	multiply line 26 by 28% (28) and subtrast \$3.500 (\$1.750 if married filing senarately) from the result	50	11 2/2
	e /		- 53	<u> </u>
	54		EA	9 169

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

יידינות	~m-	Your first name/middle initial		
BRUN use's last na		Spouse's first name/middle initial		
156 5 165L He	Ine			File Copy
ent mailing a	address	(number and street, apartment, lot, or suite number) or PO Box		
2 <u>03</u> e	3LO	OMINGDALE CIR		
State, ZIP				
/ICTO	RI		77	
ISE SSN		Your SSN • 481-30-4685		your spouse were 65 or older as of 12/31/11. on 12/31/11
		ere you claimed as a dependent on another person's lowa return? YES X NO	County Number    O O O	School District Number
		filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Dependent children for whom How many have health care coverage	an exemption is claimed in Step 3 2 (including Medicaid or bawk-i)
		ing separately on this combined return. Spouse use column B.	How many do not have health ca	
Ma		ling separate returns.	A	Income: \$
		nousehold with qualifying person. If qualifying person is not claimed as a dependent on this return, enter	r the person's name and SSN below.	
		ng widow(er) with dependent child. Name:	SSN:	
EP 3 Exe		ons B. Spo	use (Filing Status 3 ONLY)	A. You or Joint
		redit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3		$ \underline{1} \times 40 = $
		ach person who is 65 or older and/or 1 for each person who is blind		▲ <u>1</u> X \$ 20 = \$ <u>20</u>
Deper	ndent	s: Enter 1 for each dependent		▲ X \$ 40 = \$
Enter	first r	ames of dependents here: B. Spouse/Status 3	e. TOTAL \$ A. You or Joint B. S	\$ 60 Spouse/Status 3 A. You or Joint
STEP 4	1 \	Vages, salaries, tips, etc 1		Spouse/Status 3 A. Tou of Joint
Gross	2 1	axable Interest income. If more than \$1,500, complete Sch. B. 2.		
ncome		Drdinary dividend income. If more than \$1,500, complete Sch. B. 3.	12 220	
		Nimony received       4.         Business income/(loss) from federal Schedule C or C-EZ       5.		
		Capital gain/(loss) from federal Sch. D if required for federal purposes 6.		NOTE: Use only
		Dither gains/(losses) from federal form 4797 7.		blue or black ink,
				no pencils or red ink.
		axable IRA distributions     8.       faxable pensions and annuities     9.		L
		Rents, royalties, partnerships, estates, etc. 10.	41 020	
		arm income/(loss) from federal Schedule F 11.		
		Jnemployment compensation. See instructions. 12.		
		Faxable Social Security benefits         13.		
		Other income, gambling income, bonus depreciation/sec. 179 adjustment 14.		
		GROSS INCOME. ADD lines 1-14.		▲ 137,90
STEP 5		Payments to an IRA, Keogh, or SEP 16.		, <u>, , , , , , , , , , , , , , , , ,</u>
Adjust-		Deductible part of self-employment tax 17.		
ments		Health insurance deduction 18.	1,062	
to Income		Penalty on early withdrawal of savings 19.		
		Alimony paid 20.		
	21.	Pension/retirement income exclusion 21.		
ments to Income	22.			
			<b>A</b>	
	24.			
	<b>2</b> 5.	Total adjustments. ADD lines 16-24.	25	7,06
	26.	NET INCOME. SUBTRACT line 25 from line 15.	26.	<u> </u>
STEP 6		Federal income tax refund / overpayment received in 2011 27.	2,967	
Federal	28.	Self-employment/household employment taxes 28.		
Tax Addition		Addition for federal taxes, ADD lines 27 and 28.		2,96
and		Total. ADD lines 26 and 29.		133,80
Deduc-		Federal tax withheld 31	<b>A</b>	
tion		Federal estimated tax payments made in 2011 32.	12,180	
			<b>A</b>	
	33.	Additional federal tax paid in 2011 for 2010 and prior years 33.		12,18



41-001a (09/21/11)

EP 7 30 kable ome 4 EP 8 42 kadis 42 c, 44 deckoff 42 ntribu- 47 15 42 5 5 5 5 5 5 5 5 5 5 5 5 5	96. +	Ar Total iterrized deductions from federal Schedule A     Total iterrized deductions from federal Schedule A     Laxpayers with bonus depreciations/sec. 179 must u     lowa income tax if included in line 5 of federal Schei     BALANCE. Subtract line 38 from line 37 or enter the     amount of iterrized deductions from the lowa Sched     Other deductions     Deduction. Check one box     Ar I I I I I I I I I I I I I I I I I	ise lowa Sch. A.         37.           dule A         38.           a         40.           d lines 39 and 40.         43.           41.         45.           47.         48.           46. ad federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           27.         48.           40.         40.	Standard	36.         109,824         109,824         41.         42.         359         46.         60         49.         50.         51.         52.         53.         54.	Spouse/Status 3 Complete lines 37 ONLY if you itemi File 0 0 0 0	
kable         ome         4         4         4         4         4         4         4         4         4         4         4         4         5         4         5	;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;	37. Total iternized deductions from federal Schedule A Taxpayers with borus depreciation/sec. 179 must us lowa income tax if included in line 5 of federal Schedules BALANCE Subtract line 38 from line 37 or enter the amount of iternized deductions from the lowa Sched Deduction. Check one box A State Content of the lowa Schedules Deduction. Check one box A State Content of the lowa Schedules Deduction. Check one box A State Content of the lowa Schedules Deduction. Check one box A State Content of the lowa Schedules Deduction. Check one box A State Content of the lowa Schedules Deduction. Check one box A State Content of the lowa Schedules Deduction. Check one box A State Content of the lowa Schedules Add Schedules Content of the lowa Schedules Total tax. ADD lines State Content of the lowa Schedules Add Content of the lowa Credit for dependents K-12 Total credits. ADD lines 47 and 48. SALANCE. SUBTRACT line 49 from line 46. If less than or Date nonrefundable lowa credits. Attach IA 18 SALANCE. SUBTRACT line 51 from 50. If less than or Dater nonrefundable lowa credits. Attach IA 148 Tax CO SALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on li Total tax before contributions will reduce your refund or a	ise lowa Sch. A.         37.           dule A         38.           a         40.           d lines 39 and 40.         43.           41.         45.           47.         48.           46. ad federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           26 and federal return         equal to zero, enter zero.           27.         28.	Standard ero,	<u>109,824</u> <u>109,824</u> <u>41.</u> <u>42.</u> <u>359</u> <u>46.</u> <u>60</u> <u>49.</u> <u>50.</u> <u>51.</u> <u>52.</u> <u>53.</u> <u>54.</u>	ONLY if you itemi File 0	<sup>240</sup> 20 109,82 11,80 35 0 20
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ns 44 44 57 57 52 54 54 56 55 56	8. <sup>-</sup> 99 10. 1 11. ( 2. 1 11. ( 2. 1 13. ( 14. 1 55. { 56 77 78. ( 1 58a	Tuition and textbook credit for dependents K-12 Total credits. ADD lines 47 and 48. BALANCE. SUBTRACT line 49 from line 46. If less than Dredit for nonresident or part-year resident. Attach IA 1. BALANCE. SUBTRACT line 51 from 50. If less than or Dther nonrefundable lowa credits. Attach IA 148 Tax C BALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on li Contributions. Contributions will reduce your refund or a	48. In zero, enter zero. 26 and federal retum equal to zero, enter z Credits Schedule. In table; multiply by lin- ine 56 and enter here.	ero, e 54.	49. 50. 51. 52. 53. 54.	0	2
44 44 57 52 53 54 55 55 55 55 55 55	9. <sup>-</sup> 10. 1 11. ( 2. 1 3. ( 4. 1 55. § 6. <sup>-</sup> 7. <sup>-</sup> 7. <sup>-</sup> 7. <sup>-</sup> 58a	Total credits. ADD lines 47 and 48. BALANCE. SUBTRACT line 49 from line 46. If less that Credit for nonresident or part-year resident. Attach IA 1. BALANCE. SUBTRACT line 51 from 50. If less than or Dther nonrefundable lowa credits. Attach IA 148 Tax C BALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on li Contributions. Contributions. ADD columns A & B on li	n zero, enter zero. 26 and federal retum equal to zero, enter z Credits Schedule. n table; multiply by lin ine 56 and enter here.	ero. e 54.	49 50 51 52 53 54	0	2
50 51 52 54 54 55 55 55	9. <sup>-</sup> 10. 1 11. ( 2. 1 3. ( 4. 1 55. § 6. <sup>-</sup> 7. <sup>-</sup> 7. <sup>-</sup> 7. <sup>-</sup> 58a	Total credits. ADD lines 47 and 48. BALANCE. SUBTRACT line 49 from line 46. If less that Credit for nonresident or part-year resident. Attach IA 1. BALANCE. SUBTRACT line 51 from 50. If less than or Dther nonrefundable lowa credits. Attach IA 148 Tax C BALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on li Contributions. Contributions. ADD columns A & B on li	n zero, enter zero. 26 and federal retum equal to zero, enter z Credits Schedule. n table; multiply by lin ine 56 and enter here.	ero. e 54.	50 51 52 53 54	0	2
5 52 54 55 55 55 55	i1. ( i2. i i3. ( i4. i i5. ( i6. i i7. i i8. ( i i8. ( i i58a	ALANCE. SUBTRACT line 49 from line 46. If less that Credit for nonresident or part-year resident. Attach IA 1. SALANCE. SUBTRACT line 51 from 50. If less than or Other nonrefundable lowa credits. Attach IA 148 Tax C BALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Cotal tax before contributions. ADD columns A & B on li Contributions. Contributions will reduce your refund or a	n zero, enter zero. 26 and federal retum equal to zero, enter z Credits Schedule. n table; multiply by lin ine 56 and enter here.	ero. e 54.	50 51 52 53 54	0	
52 54 55 55 57 55	2. 1 3. ( 4. 1 5. 5 6. 7 7. 7 8. ( 1 58a	ALANCE. SUBTRACT line 51 from 50. If less than or Other nonrefundable lowa credits. Attach IA 148 Tax C BALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on li Contributions. Contributions will reduce your refund or a	26 and federal return equal to zero, enter z credits Schedule. n table; multiply by lin	ero. e 54.	51 52 53 54	A	2
53 54 56 57 57 58	3. ( 4. 1 5. ( 6. 1 7. 1 8. ( 1 58a	Other nonrefundable lowa credits. Attach IA 148 Tax C ALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on li Contributions. Contributions will reduce your refund or a	n table; multiply by lin	ero. e 54.	52 53 54	A	
54 55 56 57 58	3. ( 4. 1 5. ( 6. 1 7. 1 8. ( 1 58a	Other nonrefundable lowa credits. Attach IA 148 Tax C ALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on li Contributions. Contributions will reduce your refund or a	n table; multiply by lin	e 54.	53 54		
54 55 56 57 58	4. 1 5. 3 6. 7 7. 7 8. 0 1 58a	ALANCE. SUBTRACT line 53 from line 52. School district surtax/EMS surtax. Take percentage from otal Tax. ADD lines 54 and 55. otal tax before contributions. ADD columns A & B on li Contributions. Contributions will reduce your refund or a	n table; multiply by lin ine 56 and enter here.	e 54.	54		
56 57 58	5. 5 6. 7 7. 7 8. ( 1 58a	School district surtax/EMS surtax. Take percentage from otal Tax. ADD lines 54 and 55. otal tax before contributions. ADD columns A & B on li contributions. Contributions will reduce your refund or a	n table; multiply by line	e 54.			
56 57 58	6. 7. 7. 7 8. ( 1 58a	otal Tax. ADD lines 54 and 55. otal tax before contributions. ADD columns A & B on li Contributions. Contributions will reduce your refund or a	ine 56 and enter here.		55		
57 58	7 8. ( 1 58a	otal tax before contributions. ADD columns A & B on li contributions. Contributions will reduce your refund or a	ine 56 and enter here.			······································	
58	8. ( 1 58a	ontributions. Contributions will reduce your retund or a	ine so and enter here.	••••••••		<b>A</b>	
	1 58a		idd to the amount you	owe. Amounts must be in who	ole dollars.		
				refighters/Veterans	Child Abuse Prevention	Enter	
		: 🛦 58b: 🔺		Bc: 🔺	58d: 🔺	total. 58.	
59	9.	OTAL TAX AND CONTRIBUTIONS. ADD lines 57 an	nd 58.	<u> </u>	<u> </u>	59.	·
E <b>P 9</b> 60		owa income tax withheld					
dits 61	1. E	stimated and voucher payments made for tax year 20	11 61.		690		
62	2. (	Duf-of-state tax credit. Attach IA 130.	62.				
63		Notor fuel tax credit. Attach IA 4136,					
64		Check One: Child and dependent care credit					
		Early childhood development cre	edit 64.				
65	5. I	owa earned income tax credit. See Instructions.	65.				
66		 Other refundable credits. Attach IA 148 Tax Credits Scheo	dule. 66.				
6					690		
68		OTAL. ADD lines 60 - 66. OTAL CREDITS. ADD columns A and B on line 67 an				68.	6
⊆ EP 10 69							6
und		line 68 is more than line 59, SUBTRACT line 59 from					6
unu 70		mount of line 69 to be REFUNDED				REFUND 70.	0
ount		owa Income Tax - Refund Processing, Hoover State		oines IA 50319-0120			
		mount of line 69 to be applied to your 2012 estimate					
72		line 68 is less than line 59, SUBTRACT line 68 from li		······································			
73	3. F	Penalty for underpayment of estimated tax from IA 2210	or IA 2210F	Check if annualized	d income method is used.	73.	
74	4. F	Penalty and interest	······	A 74b. Interest	ADD E	inter total 74.	
75		OTAL AMOUNT DUE ADD lines 72, 73, and 74, and				AMOUNT 75. 🔺	
		′ou can pay online at www.iowa.gov/tax or pay by i <u>O Box 9187, Des Moines IA 50306-9187, Make Che</u> i			,		
EP 11 POL		AL CHECKOFF. This checkoff does not increase the		\$1.50 to Democratic	Party	\$1.50 to Democratic I	Party
		f tax you owe or decrease your refund.	SPOUSE:	\$1.50 to Republican I	· H .		
				\$1.50 to Campaign Fi	· ⊢	\$1.50 to Campaign Fi	. –
					······································		····
EP 12		Ne), the undersigned, declare under pena					es
		d statements, and, to the best of my (our)			•	eclaration of preparer	
EASE	(ot	ner than taxpayer) is based on all informa	ation of which the	e preparer has any know	wledge.		
N HERE				▲X 11/11/11	RICHARD K RIKH	ERS CPA	04/05/
	You	r Signature	Date Che	ck if Deceased Date of Deat			04/05/ Date
		- ·····					Date
N HERE	500		Deta Otra		<u>42-1277139</u>		
	opo	use's Signature	Date Chec	k if Deceased Date of Deat	h Preparer's SSN, FEIN, or PTIN		
					<b>-</b> ·		2-722-33
				Daytime Telephone Number		Daytime	Telephone Numb
			This return	is due April 30, 2012.	. Please sign, enclose W-	2s, and verify SSNs.	

lowa	Department	of	Revenue
www.i	iowa.gov/tax		

## 2011 IA 1040 Schedule A

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 shown on page 1 of the IA 1040	Social Securit Rumsopy
NELVA E BRUNSTING	481-30-4685

NOTE: If you have federal bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.

Medical and		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			
	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		a Other state and local income taxes. Do not include lowa Income Tax			
Paid		Include School District Surtax and EMS Surtax paid in 2011 OR	1,137		
		b X General sales taxes only from line 5b of the Federal Schedule A.			
	5.	Real estate taxes 5.	2,027		
			57	-	
	6. 7.	Other taxes. List the type and			
		amount. FOREIGN TAXES - 1041-GT 7.		-	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	<u></u>	8.	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 10.		-	
	11.	Qualified mortgage insurance premiums 11.		_	
	12.	Investment interest. Attach federal form 4952 if required. 12.		-	
	13.	Add lines 9a-12. Enter total here.			
Gifts	14.	Contributions by cash or check.	6.0		
	1 1			-	
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.			60
	17.	Add lines 14 through 16. Enter total here.			00
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			
Deductions		amount 21		-	
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here	<u> </u>	-	
	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.		-	0
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	<u> </u>	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.	109,824
Itemized					
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 3	9 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 Iowa 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 h	ere	29	%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39,	column A (YOU)	30.	
			, , , , , , , , , , , , , , , , , , , ,		
opouooo	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If yo	ı are using		

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



41-004a (08/24/11)

Iowa Department of Revenue www.iowa.gov/tax

## 2011 IA 1040 Schedule B

#### Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481 <b>F\$Ke4685nv</b>
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 banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040 line 2).

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

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

Interest Income. List Names of All Payers.

Check on			
Taxpayer	Spouse	Joint	AMOUNT
X			463
X			387
	Taxpayer X	Taxpayer         Spouse           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

 INCOME
 "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 or	Check one for each payer					
Name of Payer	Taxpayer	Spouse		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	Х			8,092			
Total Taxable Dividend Income.							
Add the amounts. Enter here and on IA 1040, line 3.	<u></u>			13,239			



41-004b (08/03/11)

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#### <u>2011 IA</u> <u>126</u>

	· · · · · · · · · · · · · · · · · · ·	-year Resident Credi
Name(s) as shown on page 1 of the IA 1040		A 0 1 to 1 Contract of 1
NELVA E BRUNSTING MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUS		
		sident of Iowa with income
You are a nonresident of Iowa	from Iowa source	
You are a part-year resident of Iowa	<ul> <li>You are a part-y</li> </ul>	
Date moved into Iowa:	i ou alo a party	
and/or	<ul> <li>Enclose this form</li> </ul>	and a copy of your federal
Date moved out of Iowa:		wa return. (IA 1040)
	•	source income on the IA 126.
Your spouse is a nonresident of Iowa	· -	y using filing status 3 or 4.
		, , , ,
Your spouse is a part-year resident of Iowa	IOWA	SOURCE INCOME
Date moved into Iowa:		
and/or	B. SPOUSE	A. YOU OR JOINT
Date moved out of Iowa:	Filing Status 3 Onl	y
1. Wages, salaries, tips, etc.		
2. Taxable interest income	2	
3. Ordinary dividend income	3	
4. Alimony received	4	
5. Business income or (loss)	5	
5. Capital gain or (loss)	6	
7. Other gains or (losses)	7	
8. Taxable IRA distributions	8	
9. Taxable pensions and annuities	9	
0. Rents, royalties, partnerships, estates, etc.	10	
1. Farm income or (loss)	11	
2. Unemployment compensation		
3. Taxable Social Security benefits.	13	
4. Other income, gambling income, bonus depreciation/section 179 adjustment	14	
5. GROSS INCOME. ADD lines 1-14.	15	
6. Payments to an IRA, Keogh, or SEP while an Iowa resident	16	
7. Deduction for self-employment tax		
8. Health insurance deduction	10	
9. Penalty on early withdrawal of savings		
0. Alimony paid		
1. Pension/retirement income exclusion	21	
2. Moving expense deduction into Iowa only		
3. Iowa capital gain deduction	22	· · · · · · · · · · · · · · · · · · ·
4. Other adjustments		
5. Total adjustments. ADD lines 16-24.	25	<b>A</b>
6. IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEM	PTION 26	
7. All-source net income from line 26, IA 1040		
	L	100.0% 100.0%
8. 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%.		<u> </u>
0. Iowa tax on total income from line 43, IA 1040		359
1. Total credits from line 49, IA 1040		
2. Tax after credits. Subtract line 31 from line 30.		
3. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line	29. 33.	299

33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.



41-126 (08/24/11)

BRUNSTING003789

ENTER THIS AMOUNT ON LINE 51, IA 1040

33.

#### Iowa Department of Revenue

## 2011 IA 6251

www.iowa.gov/tax		2011 IA 625
	wa Minimun	n Tax Computation
Name(s) as shown on IA 1040 or IA 1041	SSN or FEIN	
NELVA E BRUNSTING	481-30-4	File Copy
PART I: Adjustments and Preferences. See instructions.		
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 104	10. start on line	7.
1. Medical and dental from line 2, federal form 6251	1.	3,804
2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2.	3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 62		
<ol> <li>Miscellaneous itemized deductions from line 5, federal form 6251</li> </ol>	4.	
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251		
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	
11. Beneficiaries of estates and trusts from line 15, federal form 6251		
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.		
d. Large partnerships (line 16), dk. Section 1202 exclusion (line 13) k.		
e. Long-term contracts (line 22) e.		
f. Loss limitations (line 20) f m. Related adjustments (see instr.) (line 27) m.		
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.	13.	7,148
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22		11,802
15. Net operating loss deduction. Do not enter as a negative amount.	15.	<u> </u>
16. Combine lines 14 and 15.		11,802
17. Add lines 13 and 16.		18,950
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	18,950
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))	21.	
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).	23.	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.		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).	~~	0
27. Regular tax after credits. See instructions.		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.		0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		
29. Enter Iowa net income plus Iowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	0
30. Total net income plus total adjustments and preferences. See instructions.		137,987
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.		· · · · · · · · · · · · · · · · · · ·
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

\*Exemption levels of \$17,500 and \$75,000 on lines 20 and 21,

respectively, also apply to an estate or trust.



41-131a (08/10/11)

AABrunsting.Financials001929

Form	IA1040		lowa Fe	deral Tax Adjustmen	t Worksheet		2011
Name NEL	VA E BRUN	STING					Identification Number
			Federa	Il Refund - Iowa Form 10	40 Line 27	F	ile Copy
1. 2	2010 federal refund	l					2,961
<b>2.</b> I	ess 2010 federal e	earned income	credit (less federal advan	e earned income payment)		2	
3. I	ess 2010 additiona	al child tax cred	it			3	
<b>4.</b> I	_ess 2010 first-time	homebuyer cr	ədit			4	
<b>5.</b> [	_ess 2010 refundat	ole education c	edit			5	
6. 1	Less 2010 making	work pay credit				6	
7. 1	_ess 2010 adoption	credit				7.	
8.	Prior year federal	I refund after a	idjustments	·····		8.	
						9.	<u>2,967</u> 11,500
							2,967
					Spouse		Taxpayer/Joint
11	Prior vear federal r	refund after adi	istments from line 10	), allocated, if applicable	•		2,967
12.	Fodoral income to	av refund / ow	reals profile 2010	<b>in 2011</b> (Line 11 plus line 12)	12		2,967
19.	reueral income u				the second s		
		Self Empl	syment and Ho	usehold Employment Tax	Ces - Iowa Form 1040 Spouse	Line 28	Taxpayer/Joint
1.	Self-employment ta	axes					
	, ,			·····			
3.	Total Self-employ	ment and Hou	sehold Employmer	t Taxes	3.		
0.	i cui con cimpioj.						
			Federal T	ax Withheld - Iowa Form	1040 Line 31 Spouse		Taxpayer/Joint
1.	W-2, W-2G, 1099F	R, 1099M, intere	st, dividend, K-1, Sc	hedule D	1		
2.	Social security, rai	iroad, unemploy	ment, other income,	backup withholding, other	2		
3.	Total Federal Inco	ome Tax With	<b>eld</b>		3		
				Payments Made in 2011			
1.	Overpayment appli	ied from 2010 r	etum			1.	
2.	Estimates paid in 2					~	12,180
3.				11			12,180
		• •			Spouse		Taxpayer/Joint
4.	Total Federal Est	imated Taxes	Paid from line 3, a	located, if applicable	4.		
					· · · · · · · · · · · · · · · · · · ·		
			ditional Federa	l Taxes Paid in 2011 - lo	wa Form 1040 Line 33	\$	0 202
	2010 federal tax lia						8,393
				ayment of first-time homebuyer c			0.000
3.	Subtotal (Line 1 minu	is Line 2)					8,393
4.	Less payments ma	de against 2010	) federal tax liability			4	11,360
5.	2010 unpaid liabil	lity before fede	ral refundable cree	lits (Line 3 minus Line 4)		5	
6.	Refundable credit						
	Earned income c	redit a		Making work pay credit	e		
	Refundable educ	ation credit <b>b.</b> _		Additional child tax credit	f		
				Other refundable credits			
	Adoption credit						
				·	6		
7.	Application of refun			I tax liability (Lesser of line 5 or line 6)			
				nd interest or additional taxes or repayments			
				federal return			····
				al return			
12	Total additional fe	deral tax nav	nents made in 201	(Add lines 7 thru 11)		12.	
14.	. Jua addiaonar le	un payi			Spouse	·····	Taxpayer/Joint
12	Total additional fed	eral tax navme	ats from line 12 allo	cated, if applicable	•		• •
				to 2010			
14.			and in 2014 for 2040	and prior years (Add lines 13 and 14	· ··		
15.	TOTAL AUDITIONAL LE	suerar iaxes pi		and prior years (Add lines 13 and 14	·/ ····		

BRUNSTING003791

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Form IA1040 Iowa Low	Iowa Low Income Exemption Worksheet						
Name				Taxpayer Ident	ification Number		
NELVA E BRUNSTING				481- <b>Bøle</b>	€ ©ору		
Filing status	1	Dependent of ano	ther	21530-000-000-000-000-000-000-000-000-000-	asachas senst ► 1 ►, 41, 41, 4		
		Age 65 or older or	12/31/11	• • • • • • • • • • • • • • • • • • • •	<u> </u>		
······································		Spouse	Taxpayer or J	oint			
<b>1.</b> Add:							
(a) Net income from line 26, Form IA1040							
(b) Pension exclusion from line 21, Form IA1040	(D)	· · · · · · · · · · · · · · · · · · ·					
<ul> <li>(c) Social Security Phase-out (Social Security Worksheet, Line 12)</li> <li>(d) Lump-sum distribution separately taxed on federal Form 4</li> </ul>							
(e) Net operating loss carryover					,		
(e) Het operating loss canyover	(6)			·	τ		
Total (1a through 1e)				1.	0		
2. Amount from table below (Based on residency, filing status, and age)				2.	1,000		

## **Resident Limitations**

		Age 65 or Older	
Filing Status	Dependent of Another	On 12/31/11	Income Less Than
Single	Yes	N/A	\$ 5,000
			Income Less Than
			Or Equal To
Single	No	No	\$ 9,000
Single	No	Yes	\$ 24,000
Not Single	No	No	\$ 13,500
Not Single	No	Yes	\$ 32,000

## Nonresident and Part-year Limitations

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

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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

<u>US Tax Return (12/31/11) - Form 1040 Page 1</u> <u>US Tax Return (12/31/11) - Form 1040 Page 2</u> <u>US Tax Return (12/31/11) - Schedule A</u> <u>US Tax Return (12/31/11) - Schedule B</u> <u>US Tax Return (12/31/11) - Schedule D Page 1</u> <u>US Tax Return (12/31/11) - Schedule D Page 2</u> <u>US Tax Return (12/31/11) - Form 8949 Page 1</u> <u>US Tax Return (12/31/11) - Form 8949 Page 2</u> <u>US Tax Return (12/31/11) - Form 8949 Page 2</u> <u>US Tax Return (12/31/11) - Form 6251 Page 1</u> <u>US Tax Return (12/31/11) - Form 1310</u>

For the year Jan. 1-De			Jal Income Tax Return		, 2011, endi	ng , 20			o not write or staple in this space. separate instructions.
Your first name and ini			Last name		1	DECEASE			ocial security number
NELVA E			BRUNSTING			11/11/	11		31-30-4685
If a joint return, spouse	's first i	name and initial	Last name					Spouse	e's social security number File Conv
Home address (numbe	r and s	treet). If you have a P	.O. box, see instructions.			Apt	 no.		HE SON(s) above
203 BLO	OMI	NGDALE C	IR						and on line 6c are correct.
City, town or post office VICTORIA		, and ZIP code. If you	have a foreign address, also complete spaces belo $TX$ 77904	w (see instructions)					Presidential Election Campaig Check here if you, or your spouse if filing jointly, want \$3 to go to this
Foreign country name			Foreign province/county			Foreign postal code			fund, Checking a box below will not change your tax or refund.
Filing Status	1		I	* 🖵 th	e qualifying p	hold (with qualifying p erson is a child but no			ons.) If
	2		ly (even if only one had income)	- 🗆	ild's name he				
Check only one	3 [		arately. Enter spouse's SSN above	5 🗌 Q	ualifying wido	w(er) with dependent	child		
box.		and full name her							Boxes checked
Examplianc	6a ⊾		f someone can claim you as a depende	ent, <b>do not</b> che	CK DOX 6a		<i></i>	•••••	
Exemptions	<u>b</u>	Spouse		T		<u> </u>		(4) child	No. of children
	C	Dependents:		(2) Dep	endent's	(3) Deper	ndent's	age 1	17 qual. • Ilved with you
		(4) Eint		social securi	ty number	relationshi	to you	for ch tax ci	redit • ulu not nve with
If more than four		(1) First name	Last name					(see	or separation
dependents, see								-++	(see instructions)
instructions and								╶╆╴┾	<ul> <li>Dependents on 6c</li> <li>not entered above</li> </ul>
check here 🕨 🔄									
	d	Total number of	f exemptions claimed						Add numbers on lines above
	7					<u></u>		7	
Income	, 8a	Taxable intere	s, etc. Attach Form(s) W-2 st. Attach Schedule B if required	•••••		•••••	••••	/ 8a	463
Attach Form(s)	b						387		
W-2 here. Also	9a		nds. Attach Schedule B if required	••••••				9a	13,239
attach Forms	b	Qualified divide	ends		9b		3,208		
W-2G and	10	Taxable refund	s, credits, or offsets of state and local i	ncome taxes				10	488
1099-R if tax was withheld.	11	Alimony receive						11	1
	12	-	ne or (loss). Attach Schedule C or C-EZ	<u>Z</u>	• • • • • • • • • • •			12	-
lf you did not get a W-2,	13		Attach Schedule D if required. If not required, check	<b>N</b>				13	9,756
see instructions.	14		(losses). Attach Form 4797		• • • • • • • • • • • • •			14	,
	15a	IRA distribution	is <b>15a</b>	58,792	<b>b</b> Taxab	e amount		15b	58,792
	16a	Pensions and a				e amount		16b	9,920
Enclose, but do	17	Rental real esta	ate, royalties, partnerships, S corporatio	ons, trusts, etc.	Attach So	hedule E		17	41,938
not attach, any	18	Farm income o	r (loss). Attach Schedule F					18	
payment. Also, please use	19	Unemployment						19	
Form 1040-V.	20a	Social security be	enefits 20a	20,642	<b>b</b> Taxab	e amount		20b	17,546
	21		List type and amount					21	
	22	Combine the ar	mounts in the far right column for lines				►	22	152,142
	23	Educator expe	nses		23				
Adjusted	24	Certain busines	s expenses of reservists, performing a	artists, and					and the second se
Gross		fee-basis gover	mment officials. Attach Form 2106 or 2	106-EZ	24		·		00000000
Income	25	Health savings	account deduction. Attach Form 8889		25				2019-00-00-00-00-00-00-00-00-00-00-00-00-00
	26		es. Attach Form 3903		26				19 Sec. 19
	27	Deductible part	of self-employment tax. Attach Schedu	le SE	27				
	28	Self-employed	SEP, SIMPLE, and qualified plans		28				
	2 <del>9</del>	Self-employed	health insurance deduction		29				
	30		www.ithdow.col.of.co.ic.co		1 20				
	31a	Alimony paid	b Recipient's SSN ►		31a				
	32	IRA deduction	· · · · · · · · · · · · · · · · · · ·		32				ilitatereter.
	33	Student loan in	terest deduction		33				100000
	34	Tuition and fee	s. Attach Form 8917		34				
	35	Domestic produ	uction activities deduction. Attach Form	8903	35				
	36	Add lines 23 th						36	·
	37	Culture at line 24	from line 22. This is your adjusted gi					37	152,142

000005	NEL	VA E BRUNSTING								Δ	81-30-4	685
Form 1040 (2011)	38									38		152,142
Tax and		Amount from line 37 (adjusted gross inc							·····			132,142
Credits	39a	Check X You were born before Ja				Blind.	5	otal boxes		-		
			•		· 🗆	Blind.		hecked <b>&gt;</b>	39a [	┽┤		
Standard	<b>۰</b>	If your spouse itemizes on a separate re	•						39b			
Deduction	40	Itemized deductions (from Schedule A				•				40		110,886
for—	41	Subtract line 40 from line 38	· · · · · · · · · · · · · · · · · · ·							41	File C	<b>0491/256</b>
People who	42	Exemptions. Multiply \$3,700 by the num	nber on line	e 6d						42	R REARINGER AND A	3,700
check any box on line	43	Taxable income. Subtract line 42 from line 41. If line 4	2 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	С	962 elec					44		4,432
claimed as a dependent,	45	Alternative minimum tax (see instruction	ons). Attacl	h Forr	m 6251					45		
see	46	Add lines 44 and 45								46		4,432
instructions.	47	Foreign tax credit. Attach Form 1116 if r	orwired				47					
All others: Single or	48	Credit for child and dependent care expe				–	48					
Married filing	49	Education credits from Form 8863, line 2	~				49			- 200		
separately, \$5,800	50	Retirement savings contributions credit.					50					
Married filing	51	Child tax aradit (and instructions)					51					
jointly or Qualifying					<i></i>					-30		
widow(er), \$11,600	52	Residential energy credits. Attach Form	۰۰۰۰۰ <b>-</b>	·	• • • • • • • • • • • •	····	52					
Head of	53	Other credits from Form: a 3800 b	8801 c	· · · · · ·	····	_ L	53					
household, \$8,500	54	Add lines 47 through 53. These are your					• • • • • •				-1	
	55	Subtract line 54 from line 46. If line 54 is	more than	line 4	16, enter -0	)		<u></u>		55		4,432
Other	56	Self-employment tax. Attach Schedule SE			· · · · · · · · · · · · · · · · · · ·			· • • • • • • • • • • • • • • • • • • •	<i>.</i>	56		
Taxes	57	Unreported social security and Medicare	tax from F	orm:	a	4137	b	8919		57		
Tuxoo	58	Additional tax on IRAs, other qualified re	tirement pla	ans, e	etc. Attach	Form	5329	if required		58		
	59a	Household employment taxes from Sche	dule H							59a	ι <u>.</u>	
	b	First-time homebuyer credit repayment.	Attach Form	n 540	5 if require	ed				59b	)	
	60	Other taxes. Enter code(s) from instructi										
	61	Add lines 55 through 60. This is your total tax							Þ	61		4,432
	62	Federal income tax withheld from Forms		1099			62	<u></u>				<b>/</b>
Payments		2011 estimated tax payments and amount app					63		9,34	0		
If you have a	64a	Earned income credit (EIC)					64a			-		
qualifying	b		4b									
child, attach		· · · · · · · · · · · · · · · · · · ·	940			鼝	65					
Schedule EIC.	j 65	Additional child tax credit. Attach Form 8	• • • • • • •		••••••	·· -						
	66	American opportunity credit from Form 8		-			66					
	67	First-time homebuyer credit from Form 5				·· 🛏	67					
	68	Amount paid with request for extension t					68					
	69	Excess social security and tier 1 RRTA t				·· -	69			-63		
	70	Credit for federal tax on fuels. Attach For	m 4136		· · · · · · · · · · · · · · · · · · ·	·· ⊢	70	······				
	71	Credits from Form: a 2439 b 88	139 c	8801	d 888	35	71					
	72	Add lines 62, 63, 64a, and 65 through 71. These are you	ir total payme	ents _				<u></u>	. <u></u> )	72		9,340
Refund	73	If line 72 is more than line 61, subtract lin	ne 61 from	line 7	2. This is t	the arr	nount y	you <b>overpaic</b>	l	73		4,908
	74a	Amount of line 73 you want refunded to	you. If Fo	rm 88	888 is attac	ched, d	check	here	▶ [_	74a	i	4,908
Direct deposit?	► b	Routing number 113000023	► c	Туре	<u>:</u> Х с	heckin	ng 🗌	Savings				
See instructions,	► d	Account number 586027563	523									
mail deligna,	75	Amount of line 73 you want applied to y	our 2012	estim	ated tax		75					
Amount	76	Amount you owe. Subtract line 72 from	line 61. Fo	or deta	ails on how	v to pa	ay, see	e instructions	Þ	76		
You Owe	. 77	Estimated tax penalty (see instructions)					77					
	Do you	want to allow another person to discuss	this return v	with. th	ne IRS (se	e instr	ruction	s)? X Y	es. Compl	ete beid	ow.	No
Third Part	Designee	·				Pers	ional ide	ntification numbe	(PIN)	▶ [8	84948	
Designee	name	▶ RICHARD K RIKKERS	CPA						Phone no.	▶ 73	12-722-3	3375
Sign	Under per	atties of perjury, I declare that I have examined this retu	um and accom	panying	schedules a	nd state	ments, a	and to the best of	my knowledg	e and beli		
Here	they are t Your sign	ue, correct, and complete. Declaration of preparer (othe ature	1.1	ar) is ba. Date	Your occup		of whic	h preparer has ar	iy knowledge.		Daytime phone i	aumber
Joint return?	. ou. o.g.		-		DECEA		)				Buyano prono i	
See instr. Keep a copy	•										If the IRS sent yo	ou an Identity
for your	Shonze.s	signature. If a joint return, both must sign.	-	Date	Spouse's d	Jucupatio	on				Protection PIN, enter it here	
records.		sparer's name	Preparer's si	onature	<u>.</u>				Date		(see instr.)	<u>ار معرف من معرف محمد المعام المع</u>
Date			•	-							ieck if PTIN	11 / / 1 ⊑ /
		K RIKKERS CPA	RICHARD	K RI	KKERS C	PA			04/05/			144154
	Firm's name		P.C.							Firm's E		1277139
Use Only	Firm's addres		VENUE			F 1 0		1004		Phone r		
		SIOUX CENTER			⊥A	$D \perp Z$	∠⊃V-	-1824		1 / 1 4	2-722-33	5/5

BRUNSTING003795

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SCHEDULE A		Itemized Deducti	ons		OMB No. 1545-0074
(Form 1040)					2011
Department of the Treasur Internal Revenue Service	у	(99) Attach to Form 1040. See Instructi	ons for Schedule A (Form 1040)	).	Attachment Sequence No. 07
Name(s) shown on Form 1				cial security	
NELVA E	BR		481	-30 <b>E</b> 4	le Copγ—
Medical		Caution. Do not include expenses reimbursed or paid by others.	110 000		
and	1	Medical and dental expenses (see instructions)	1 118,893		
Dental	2	Enter amount from Form 1040, line 38 2 152, 142			
Expenses	3	Multiply line 2 by 7.5% (.075)	3 11,411		107 400
		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):	5 1,137		
Paid		a Income taxes, or			
		b X General sales taxes	2 0 0 7		
	6	Real estate taxes (see instructions)	6 2,027		
	7	Personal property taxes	<b>7</b> 57		
	8	Other taxes. List type and amount			
	_	FOREIGN TAXES - 1041-GT	8 123		2 244
<u> </u>	_	Add lines 5 through 8	· · · · · · · · · · · · · · · · · · ·	9	3,344
Interest		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 🕨			
Your mortgage interest					
deduction may					
be limited (see			11		
instructions).	12	Points not reported to you on Form 1098. See instructions for			
	4.0	special rules	12		
		Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See			
	45	Instructions.)	14	4 5	
Gifts to		Add lines 10 through 14		. 15	
Charity	10	Gifts by cash or check. If you made any gift of \$250 or more,	<b>16</b> 60		
-	17	see instructions 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	17		
gift and got a benefit for it,	10		18		
see instructions.				19	60
Casualty and		Add lines 16 through 18	······		00
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
		Unreimbursed employee expenses—job travel, union dues,			
and Certain	~ 1	job education, etc. Attach Form 2106 or 2106-EZ if required.			
Miscellaneous		(See instructions.)			
Deductions			21		
Deductions	22	Tax preparation fees	22		
	23	Other expenses-investment, safe deposit box, etc. List type			
		and amount <b>&gt;</b>			
			23		
		Add lines 21 through 23	24		
		Enter amount from Form 1040, line 38			
		Multiply line 25 by 2% (.02)	26		
····	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous	28	Other-from list in instructions. List type and amount			
Deductions				28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, er	nter this amount	1	
Itemized		on Form 1040, line 40		29	110,886
Deductions	30	If you elect to itemize deductions even though they are less than your			je pilst dat sk
	-	deduction, check here	▶ 🗍		
For Paperwork Re	duci	ion Act Notice, see Form 1040 instructions.		Schedul	e A (Form 1040) 2011

000065							
SCHEDULE	В		Interest and Ordinary Dividends		OME	3 No. 1545-	-0074
(Form 1040A d	or 104	40)	Interest and Ordinary Dividends		2	<u>201</u>	1
Department of the T	reasun	,	Attach to Form 1040A or 1040. See instructions on back.		Attachr		• ^0
Internal Revenue Se		(99)		Vour	social security	nce No.	08
Name(s) shown on i NELVA		BRUNS	ͲͳΝϹ		1 - 30 - 4	-	
Part I			e of payer. If any interest is from a seller-financed mortgage and the	F	-ile A	Sec. 2. 10. 1.1.1	1
	•		ed the property as a personal residence, see instructions on back and list		<del>د ۱۱۹۰ ک</del>	70P)	
Interest		this inter	est first. Also, show that buyer's social security number and address ► RD_JONES				463
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)		· · · · · · · · · · · · · · · · · · ·		1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's							
name as the	2	Add the	amounts on line 1	2			463
payer and enter	3		ole interest on series EE and I U.S. savings bonds issued after 1989.				
the total interest shown on that			orm 8815	3			
form.	4	Subtract	line 3 from line 2. Enter the result here and on Form 1040A, or Form				
		1040, lir	e 8a►	4			463
	Note.	If line 4	is over \$1,500, you must complete Part III.		A	mount	
Part II	5	List nam	e of payer ▶				
		CHEV	RON CORPORATION	ĺ			60.9
Ordinary		METL	IFE				70
Dividends	5	EXXC	N MOBILE	1		1,	,756
(See instructions		EDWA	RD JONES	ł		2,	,697
on back and the		DEER	E & COMPANY	I T			15
instructions for Form 1040A, or Form 1040, line 9a.)		ELME	R H BRUNSTING DECEDENTS TR DTD 27-6453100			8,	,092
into outy				5			
Note. If you		• • • • • • • • • •		1 1			
received a Form 1099-DIV or		•••••		i F			
substitute			······································	i T			
statement from				i · T			
a brokerage firm, list the firm's				i t			
name as the				i F			
payer and enter	6	Add the	amounts on line 5. Enter the total here and on Form 1040A, or Form				<u>-</u>
the ordinary	•	1040, lir		6		13,	,239
dividends shown on that form.	Note		is over \$1,500, you must complete Part III.	t		·*	
			plete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a				
			t; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			Yes	No
Part III			me during 2011, did you have a financial interest in or signature authority over a financial				
		•	(such as a bank account, securities account, or brokerage account) located in a foreign		1007-000-000		
Foreign					*	SHOLLOO SOUTH	Х
Accounts		-	are you required to file Form TD F 90-22.1 to report that financial interest or signature	•••••	- Tabrieu		
and Trus			? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to		8-7,782,780		
			aquirements		3		
(See instructions on	b		e required to file Form TD F 90-22.1, enter the name of the foreign country where the				
back.)	-		account is located				
	8		011, did you receive a distribution from, or were you the grantor of, or transferor to, a		0.00 M		
	-	•	rust? If "Yes " you may have to file Form 3520. See instructions on back		2		X

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

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DAA

Schedule B (Form 1040A or 1040) 2011

SCHEDULE D						OMB No. 1545-0074	
(Form 1040) Capital Gains and Losses						2011	
Department of the Treasury	Attach to Form	1040 or Form 1040NR.	See Instructions for Sch	edule D (Form 10	)40).		
Internal Revenue Service (99)	► Use I	Form 8949 to list your trans	sactions for lines 1, 2, 3, 8	, 9, and 10.		Attachment Sequence No. 12	
						social security number 1-30 <b>F4 6 5COD</b> V	
Part Short-Ter	m Capital Gains an	d Losses – Assets H	eld One Year or Less	5	246	£2894220094200078.¶¶µ <b>√</b> 00	
Complete Form 8949 before completing line 1, 2, or 3.		(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949,		(h) Gain or (loss) Combine columns (e),	
This form may be easier to complete if you round off cents to							
whole dollars.				line 2, column (g)	(f), and (g)		
1 Short-term totals from all For	ms 8949 with box A						
checked in Part I		(	1				
2 Short-term totals from all For	ms 8949 with box B						
checked in Part I	· · · · · · · · · · · · · · · · · · ·	(	· · ·				
3 Short-term totals from all For	ms 8949 with box C						
checked in Part I	·····	35,607	25,680		0	9,9	
4 Short-term gain from F	orm 6252 and short-term (	nain or (loss) from Forms 46	84 6781 and 8824		4		
<ul> <li>Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824</li> <li>Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from</li> </ul>							
Schedule(s) K-1					5		
× * · · · · · · · · · · · · · · · · · ·	carrvover. Enter the amou	nt. if any, from line 8 of your	Capital Loss Carryover	• • • • • • • • • • • • • • • • • • • •			
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions							
	( sein er (less) Combine	lines ( through C in solution	(h) If you have any				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back						9,9	
	or losses, go to Part II be	iow. Otherwise, go to Part III		<u> </u>	_/ _		
Part II Long-Ter	m Capital Gains an	d Losses – Assets He	eld More Than One Y	ear			

#### (g) Adjustments to gain or loss from (f) Cost or other basis Complete Form 8949 before completing line 8, 9, or 10. (h) Gain or (loss) (e) Sales price from Form(s) 8949, line 4, from Form(s) 8949, Combine columns (e), This form may be easier to complete if you round off cents to Form(s) 8949, column (e) line 4, column (f) (f), and (g) line 4, column (g) 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 B checked in Part II 10 Long-term totals from all Forms 8949 with box C 137,539 114,185 0 23,354 checked in Part II Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 from Forms 4684, 6781, and 8824 11 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 12 Capital gain distributions. See the instructions 1 13 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions 23,526) 14 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on 15 -171 15 the back Schedule D (Form 1040) 2011

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

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# .....

## MB No. 1545-0074 2011

9,927

9,927

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DAA

## NELVA E BRUNSTING Schedule D (Form 1040) 2011

P	art III	Summary		
16	Combine	lines 7 and 15 and enter the result	16	File Copy756
	• If line	16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line		
	14. T	hen go to line 17 below.		
		16 is a <b>loss,</b> skip lines 17 through 20 below. Then go to line 21. Also be sure to complete		
	line 2			
		16 is <b>zero,</b> 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 <b>both</b> gains?		
		Go to line 18.		
	Ē			
	<u> NO.</u> :	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	· <u>18</u>	
19		amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the		
	instructior	NS	19	
20	Are lines	18 and 19 <b>both</b> zero or blank?		
	Yes.	Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete		
		Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040,		
	line 4 belov	4 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 v.		
		Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the		
	Sche	dule 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 i	oss on line 16 or	21	ļ ,
	• (\$3,0	00), or if married filing separately, (\$1,500)		<u>к                                    </u>
	Note. W	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 Worksheet in the instructions for Form 1040,		
		4 (or in the instructions for Form 1040NR, line 42).		
		Complete the rest of Form 1040 or Form 1040NR.		
			Sch	edule D (Form 1040) 2011

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partment of the Treasury email Revenue Service (99)		► s ► For more in	See Instructions for formation about Fo	sitions of Capita Schedule D (Form 1040 rm 8949, see www.irs.gr ransactions for lines 1, 2	). ov/form8949	OMB No. 1545-0074 2011 Attachment Sequence No. 12A
me(s) shown on return	NSTING				Your social securit 481-30	y number
		Gains and Los	ses—Assets He	ld One Year or Les		пс-сору
	e column (b) or ( (b) and (g) do no ctions reported or	g) until you have rea ot apply for most trar n (B) Sh	d the instructions for	reported on Form		
(a) Description of property Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	<b>(d)</b> Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	<b>(g)</b> Adjustments to gain or loss, if any*
NVSCO BLD A	MER BDS I	INCM 11/22/10	11/10/11	10,509	9,880	<u></u>
EERE & CO			02/03/11	25,098	15,800	
	<u></u> .					
2 						
				1		
	· · · · · · · · · · · · · · · · · · ·					
Totals. Add the amou amounts in column (g). box A above is check	Enter here and ind	lude on Schedule D, lin	e 1 (if			
box C above is checke	ed)		▶ 2	35,607	25,680	Form <b>8949</b> (2011

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

Form 8949 (2011) Name(s) shown on return. Do no		ecurity number if shown o	on other side.		Attachment Sequence No. Your social sec	urity number				
kauf marina ana ana ana ana ana ana ana ana ana	JNSTING				481-30	-4685				
				eld More Than One						
Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked. *Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank. (A) Long-term transactions reported on Form 1099-B with basis reported to the IRS (B) Long-term transactions reported to the IRS (C) Long-term transactions for which you cannot check box A or B										
(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	M 04/23/10	10/07/11	14,493	13,919	· ·				
DEERE & CO		05/20/10		50,391	35,794					
DEERE & CO		05/20/10	10/21/11	30,006	24,418					
DEERE & CO										
GMAC SMARTNO	TES	05/20/10		14,110	11,204					
IN FIN AUTH	REV PARKV			8,725	9,000					
TOYOTA MOTOR	CR CORP	08/14/09	-	14,819	14,850					
		07/13/07	04/11/11	4,995	5,000					
	 					· · · · · · · · · · · · · · · · · · ·				
						<u></u>				
						·				
					·					
<u> </u>										
		-								
				····		······				
						· · · · · · · · · · · · · · · · · · ·				
			-							
						. <del></del>				
4 Totais. Add the amo	unts in columns (e) ar	d (f). Also, combine th	ie							
amounts in column (g box A above is chec (if <b>box</b> C above is ch	i). Enter here and inclu ked), <b>line 9</b> (if box B	ude on Schedule D, lir	ne 8 (if	137,539	114,185	0				

<u>Sch</u>	edule E (Form 1040) 2011				Attachm	ent Sequence	e No. 13		Page <b>2</b>
Name	e(s) shown on return. Do not enter name and social se	curity number if shown on other sid	e.			Your social se	ecurity numbe	ș.	
_ <u>N</u>	NELVA E BRUNSTING				-	481-30	)-4685		
Cau	tion. The IRS compares amounts report	ed on your tax return with a	amounts shown on S	Schedule(s) ł	<b>&lt;</b> -1.				
	art II Income or Loss From any amount is not at risk, y	n Partnerships and ou must check the box in o	S Corporations column (e) on line 28	Note. If y and attach	ou report a loss f Form 6198. See	rom an at-risk instructions.	Filteor	©øp	у
	Are you reporting any loss not allowed in unallowed loss from a passive activity (if	that loss was not reported	on Form 8582), or u	unreimbursed		י 🗌	res 🛛	No	
	partnership expenses? If you answered	res, see instructions bero	bre completing this s	(b) Enter F		(d) Empl	oyer	(e) Ch	neck if
28		(a) Name		partnership for S corpor	o; <b>S</b> foreign ration partnership	identificat numbe		any am not a	iount is
<u>А</u> В				-					
<u>ь</u> с									
D									
-	Passive Income and	Loss		N	Nonpassive Inco	me and Loss			
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpass from Sched		(i) Section 1 deduction from			npassive in Schedule	
A							+		
в							+		
С						<u> </u>	1		
D									
29a	Totals				e ante de				
b	o Totals								
30	Add columns (g) and (j) of line 29a $\ldots$								
31	Add columns (f), (h), and (i) of line 29b					31	<u> </u>		)
32	Total partnership and S corporation		ne lines 30 and 31. I	Enter the					
158753	result here and include in the total on					32			
<u>87</u> 33	art III Income or Loss Fron	(a) Name	>					mployer	
•		RUNSTING DECE	DENTS TR D	DTD			27-64	E 210	
<u>А</u> В	EDMER H D	KUNSIING DECE	DENIS IK L	<u>, , , , , , , , , , , , , , , , , , , </u>	· · · · · · · · · · · · · · · · · · ·		27-04	<u>3310</u>	0
<u>D</u>	Passive Incon	ne and Loss			Nonnassiv	e Income and	11088		
	(c) Passive deduction or loss allowed	(d) Passive inco	ime	(e) [	Deduction or loss			ncome from	 n
	(attach Form 8582 if required)	from Schedule			n Scheduie K-1	-	.,	iule K-1	
A			41,938						
В									
34a	Totals		41,938				coorracewol	ALC: UTUE AND A	
b	Totals								
35	Add columns (d) and (f) of line 34a					35		41	<u>,938</u>
36	Add columns (c) and (e) of line 34b		00 <b>5</b> -1 //				<u>    (                                </u>		0)
37	Total estate and trust income or (lo	ss). Combine lines 35 and	36. Enter the result I	here and		27		٨1	,938
P	include in the total on line 41 below art IV Income or Loss From	n Real Estate Morto	age investment	Conduit	s (RFMICs)	Residual I	<u> </u>	41	1930
299(28 <b>1</b> 199		(b) Employer	(c) Excess inclusion	6	(d) Taxable income (na			ome from	
38	(a) Name	identification number	Schedules Q, line (see instructions	2c	from Schedules Q, li		• • •	s Q, line 3t	<b>,</b>
			·····						
39	Combine columns (d) and (e) only. Ent	er the result here and inclu	de in the total on line	e 41 below					
_ <b>P</b>	art V Summary								
40	Net farm rental income or (loss) from I					40			
41	Total income or (loss). Combine lines 26,			D, line <u>17, or F</u>	orm 1040NR, line 1	<u>8 🕨 41</u>	<u> </u>	41	<u>,938</u>
42	Reconciliation of farming and fishir								
	farming and fishing income reported or (Form 1065), box 14, code B; Scheduk								
	U; and Schedule K-1 (Form 1041), line	· ·	-	42	and the state of the				37 8
43	Reconciliation for real estate profe	-							196.5
	professional (see instructions), enter th	e net income or (loss) you	reported			· · ·	- Holisten Helisten		
	anywhere on Form 1040 or Form 1040			43					

_	<b>6251</b>	Ali	ternative Minimum Tax—Individuals			OMB No. 1545-0074
For			See separate instructions.			2011
	artment of the Treasury nal Revenue Service (99)		Attach to Form 1040 or Form 1040NR.			Attachment Sequence No. 32
Nam	ne(s) shown on Form 1040 or Form	1040NR			social securi	
1	NELVA E BRUNS				1-30	fle Copy
F	Part 1 Alternative	e Minimum Taxable I	ncome (See instructions for how to complete	each line.	)	886 / P. 800 (P. 1800) / 208 (P. 1876) / 2000
1	-		m Form 1040, line 41, and go to line 2. Otherwise, enter th	Ð		41 05 0
			ess than zero, enter as a negative arnount.)		1	41,256
2	Medical and dental. Enter	the smaller of Schedule A	(Form 1040), line 4, <b>or</b> 2.5% (.025) of Form 1040, line 38. I	f		2
	zero or less, enter -0-				2	3,804
3	Taxes from Schedule A (F	Form 1040), line 9			3	3,344
			from line 6 of the worksheet in the instructions for this line $.$		4	
			40), line 27		5	
					6	
7	Tax refund from Form 104	10, line 10 or line 21		· · · · · · · · · · · · · · · · · · ·	7 (	488
			lar tax and AMT)		8	
9	Depletion (difference betw	een regular tax and AMT) <sub>,</sub>			9	
10	Net operating loss deducti	ion from Form 1040, line 21.	Enter as a positive amount		10	
11	Alternative tax net operation	ng loss deduction			11 (	
12	Interest from specified priv	vate activity bonds exempt fr	rom the regular tax		12	
13	Qualified small business s	stock (7% of gain excluded u	Inder section 1202)		13	
14	Exercise of incentive stock	k options (excess of AMT in	come over regular tax income)		14	
15	Estates and trusts (amour	nt from Schedule K-1 (Form	1041), box 12, code A)		15	
16	Electing large partnerships	s (amount from Schedule K-	1 (Form 1065-B), box 6)		16	
		fference between AMT and i			17	
18	Depreciation on assets pla	aced in service after 1986 (c	lifference between regular tax and AMT)		18	
19	Passive activities (differen	ce between AMT and regula	ar tax income or loss)		19	0
			tax income or loss)		20	0
			АМТ)		21	
			gular tax income)		22	
					23	
			regular tax and AMT)		24	
			1, 1987		25 (	
	Intangible drilling costs pr		· · · · · · · · · · · · · · · · · · ·		26	
			djustments		27	
			es 1 through 27. (If married filing separately and line 28 is			······
	more than \$223,900, see				28	47,916
F	KEY COMPANY AND A	e Minimum Tax (AM1	[]			
		nder age 24 at the end of 2				
	IF your filing status is .	•	AND line 28 is not over THEN enter on line	29		
		old				
		alifying widow(er)				
			75,000 37,225		29	48,450
	If line 28 is over the amou	unt shown above for your fili	· · · · · · · · · · · · · · · · · · ·			·
30			line 31. If zero or less, enter -0- here and on lines 31, 33,			
	and 35, and go to line 34		······································		30	0
31		55 or 2555-EZ, see instructions f				·······
•••	<ul> <li>If you reported capital ga on Form 1040, line 9b; o</li> </ul>	ain distributions directly on Form r you had a gain on both lines 1	1040, line 13; you reported qualified dividends 5 and 16 of Schedule D (Form 1040) (as refigured and enter the amount from line 54 here.		31	
	Otherwise, multiply line 3	30 by 28% (.28) and subtract \$3,	s if married filing separately), multiply line 30 by 26% (.26). 500 (\$1,750 if married filing separately) from the result.			
			ctions)		32	· · · · ·
33	Tentative minimum tax. S	ubtract line 32 from line 31			33	
34	Tax from Form 1040, line	44 (minus any tax from For	m 4972 and any foreign tax credit from Form 1040,			
			amount from line 44 of Form 1040 must be refigured			
	without using Schedule J	(see instructions)		· • • • • • • • • • • • • • • • • • • •	34	4,432
<u>35</u>	AMT. Subtract line 34 from	m line 33. If zero or less, ent	er -0 Enter here and on Form 1040, line 45		35	0
Fo	r Paperwork Reduction A	Act Notice, see your tax re	eturn instructions.			Form 6251 (2011)

<sup>=</sup> orm Rev. Nov	TIN Statement of Person Claiming Refund Due a Deceased Taxpayer						074
	t of the Treasury evenue Service	See instr	uctions below and on back	ς.		Attachment Sequence No. 8	7
fax yea	r decedent was due a					ndefőstűtelőt törrén aulóin	
Calenda	ryear 201	L, or other tax year beginning	, 20	, and endin	ig 🗧	le Cœp	1
	Name of decedent	RUNSTING		Date of death 11/11/11	<b>Decedent's s</b> 481-30-	social security f 4685	10.
Please print	Name of person claiming				Your social s _457-25-	security number 1860	r
or type	· ·	nd street). If you have a P.O. box, see instructions. INGDALE CIRCLE				Apt. no	<b>)</b> .
	City, town or post office, VICTORIA	state, and ZIP code. If you have a foreign address, see instru ${\rm TX} = 77904$	ictions.				-
•		e box that applies to you. Check only uesting reissuance of a refund check. (see in:		nplete Part III k	below.		
	Surviving spouse req Court-appointed or c unless previously file Person, <b>other</b> than A	uesting reissuance of a refund check. (see in: ertified personal representative (defined below) d (see instructions). A or B, claiming refund for the decedent's estat	structions). ). Attach a court certificate sh te (see instructions). Also, cor	nowing your appoint			
	Surviving spouse req Court-appointed or c unless previously file Person, <b>other</b> than A	uesting reissuance of a refund check. (see in: ertified personal representative (defined below) d (see instructions).	structions). ). Attach a court certificate sh te (see instructions). Also, cor	nowing your appoint		Yes	
Part	Surviving spouse req Court-appointed or counters previously file Person, other than A <b>I</b> Complete the decedent leave a	uesting reissuance of a refund check. (see in: ertified personal representative (defined below) d (see instructions). A or B, claiming refund for the decedent's estat <b>this part only if you checked the</b> I will?	structions). ). Attach a court certificate sh te (see instructions). Also, cor box on line C above.	nowing your appoint	ment,	Yes	N
A B C Part Did	Surviving spouse req Court-appointed or counters previously file Person, other than A <b>I</b> Complete the decedent leave a	uesting reissuance of a refund check. (see in: artified personal representative (defined below) d (see instructions). A or B, claiming refund for the decedent's estat this part only if you checked the l	structions). ). Attach a court certificate sh te (see instructions). Also, cor box on line C above.	nowing your appoint	ment,		2
Part Did a Has b If yo	Surviving spouse req Court-appointed or counters previously file Person, other than A Complete the decedent leave a a court appointed a but answered "No" to	uesting reissuance of a refund check. (see in- artified personal representative (defined below) d (see instructions). A or B, claiming refund for the decedent's estat this part only if you checked the l will? personal representative for the estate of the de 2a, will one be appointed?	structions). ). Attach a court certificate sh te (see instructions). Also, con <b>box on line C above.</b> secedent?	nowing your appoint	ment,		2
A B C C C C C C C C C C C C C	Surviving spouse req Court-appointed or counters previously file Person, other than A Description of the second Description of the second the decedent leave a a court appointed a but answered "No" to but answered "Yes" to	uesting reissuance of a refund check. (see in- artified personal representative (defined below) d (see instructions). A or B, claiming refund for the decedent's estat this part only if you checked the l will? personal representative for the estate of the de 2a, will one be appointed? 2a or 2b, the personal representative must file	structions). ). Attach a court certificate sh te (see instructions). Also, con <b>box on line C above.</b> secedent? a for the refund.	nowing your appoint	ment,		N
A B C C C C C C C C C C C C C	Surviving spouse req Court-appointed or counters previously file Person, other than A Description of the than A Description of the test of	uesting reissuance of a refund check. (see in- artified personal representative (defined below) d (see instructions). A or B, claiming refund for the decedent's estat this part only if you checked the l will? personal representative for the estate of the de 2a, will one be appointed? 2a or 2b, the personal representative must file e refund for the decedent's estate, will you pay	structions). ). Attach a court certificate sh te (see instructions). Also, con <b>box on line C above.</b> secedent? a for the refund.	nowing your appoint	ment,	X	
A B C C C C C C C C C C C C C C C C C C	Surviving spouse req Court-appointed or counters previously file Person, other than A Description of the than A Description of the the decedent leave a a court appointed a bou answered "No" to bou answered "Yes" to the person claiming the state where the description of the the the the the description of the the the description of the	uesting reissuance of a refund check. (see in- artified personal representative (defined below) d (see instructions). A or B, claiming refund for the decedent's estat this part only if you checked the l will? personal representative for the estate of the de 2a, will one be appointed? 2a or 2b, the personal representative must file	structions). ). Attach a court certificate sh te (see instructions). Also, con <b>box on line C above.</b> secedent? e for the refund. y out the refund according to	nowing your appoint nplete Part II.	ment,		

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

#### Signature of person claiming refund >

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

BRUNSTING003804

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> <u>IA Tax Return (12/31/10) - IA K-1 Equivalent - NELVA BRUNSTING</u> <u>IA Tax Return (12/31/10) - IA Required Statements</u>

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

# 2010 IA 1041

For C	aler	idar Year 2010 or fiscal year beginning, and ending		lowa Fi	duciary 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
		Address, and Title of Fiduciary	Federal Identification No.		
		TA BRUNSTING	27 6452100		┞╥╩ <sup>®</sup> ѽҏ҉ӯ
		BLOOMINGDALE CIRCLE TORIA TX 77904	<u>27-6453100</u>		X Complex Trust
		STEE	lowa County in which estate is pending		
		of Attorney, Address (Number and Street), City, State, and Zip Code			Bankruptcy Estate
Cž	ANI	DACE KUNZ-FREED			If trust, check one:
		00 ST MARYS LANE, SUITE 230	Probate No.		X Testamentary
		STON TX 77079	_		Inter Vivos
		/s Phone Number $800-229-3002$	under Iowa Code section 421	60 to act as the	
estate	e's ro	epresentative before the lowa Department of Revenue and to make written or o	al presentations on behalf of th	ne trust or estate	e
Have	prie	or returns been filed for this estate or trust?	Tax Certificate of Acquittant	ce_requested?	Yes X No
ls thi	s ar	amended IA 1041? Yes X No Is an low	706 being filed? Yes	X No	
		Dividends. Enter full amount.			
	2.	Interest	2		
ш	3.	Income from partnerships and other fiduciaries. Attach supporting schedule.		24 012	
NCOME	4.	Net rents and royalties		<u>14,013</u>	
ğ		Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 10			
4	0. 7	Net gain (loss) from capital assets Ordinary gains (losses). Attach federal form 4797.	·····. 0		
	8.	Other income. State nature of income.			
		Total income. Add lines 1 through 8.			24,013
		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.			
SN	14.	Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.			
2	15.	Other deductions not subject to 2% floor. Enter on Schedule D, page 2.			
်ပ		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.			0.0
EDL		Total. Add lines 10 through 16.			00 00 1
ja d	18.	Balance. Subtract line 17 from line 9 Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule	(1 10	<u></u>	23,924
NON		Federal estate tax attributable to income in respect of a decedent (fiduciary's s			
bayment and voucher here		Total. Add lines 19 and 20.			23,924
aymer		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on fil	al return		
	_	sidents complete lines 23-32. Nonresidents complete Schedule C and enter on			
Staple		Compute tax from rate Schedule E, page 2.	23	0	
Ă	24.	Iowa lump sum tax. Attach federal Schedule 4972.			
E C	25.	Iowa minimum tax. Attach IA 6251.		<u> </u>	
UTED 1	26.	Tax before credits. Add lines 23 through 25.			0
lis 5	27.	Personal exemption credit. This is a nonrefundable credit.	27		
MP MP	28.	Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130.			
8	29.	Motor fuel tax credit. Attach Schedule IA 4136.			
		Other credits. Attach IA 148 Tax Credits Schedule.			
	32	Total credits. Add lines 27 through 30. Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount fro	n line 19. Schedule C		0
DUE		Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher			
Ö		Refund. If line 33 is larger than line 32, enter the difference.			
Ĩ		Amount due. If line 33 is less than line 32, enter the difference			0
		Mail to: Fiduciary Return Processing, Iowa Department of R			
Щ	DE	CLARATION: The undersigned hereby certifies and declares that this return, ar mined; that to the best knowledge and belief of the undersigned, it is a true, co he income tax law of the State of lowa and the rules and regulations issued un	d any schedules or papers atta rect, and complete return for th	ched hereto, ha e taxable year <i>a</i>	is been duly is required
IER	by i dise	he income tax law of the State of lowa and the rules and regulations issued un closed to tax officials of another state or of the United States for tax administrat	er authority thereof. Note: State	e tax information	i may be
エフ	Sigr	ature of fiduciary or officer representing fiduciary			Date
<u>b</u>	-		40 NORTH MAIN AVENUE		Date
ى م	F	ICHARD K RIKKERS CPA 42-1277139	IOUX CENTER, IA 51250-	-1824	08/29/11
CS					63-001a (07/21/10)

9706

ELMER H BRUNSTING DECEDENTS TR	DTD 27-6453100 Fiduciary Schedules A, B, C, D, and E
Schedule A - Background Information: Answer all	applicable questions.
1. Date estate was opened or created:	2. Date of decedent's death:
3. Decedent's business or occupation:	4. Decedent's age at death:
5. Was a decedent's final return filed? Yes No	6. Did will of decedent create trust?
7. Did decedent file IOWA return(s) up to the date of death?	Yes No If no, attach earnings statement or explanatory after Copy
8. Enter decedent's name, address, and SSN:	
9. Name and Social Security No. of decedent's spouse, if any:	
10. Enter name(s) of executor(s):	
11. Enter date(s) and amount(s) of executor's fees paid to exec	
12. Had federal audit been made on prior returns of decedent of	or the estate or trust? Yes X No Is an audit now in the process? Yes X No
13. Have expenses of administration or selling expenses been of	deducted for federal estate tax purposes? Yes X No
14. Did you as fiduciary withhold on income distributions made	
15. Does the estate/trust elect to recognize the gain or loss on a	a distribution of property under section IRC 643(d)(e)? Yes X No
Schedule B - Beneficiaries' Shares of Income a	and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.
1 Names of each herefore:	Beneficiary A Beneficiary B Beneficiary C TOTALS SEE SCHEDULE K-1 EQUIVALENT(S)
1. Names of each beneficiary 1.	
2. Social Security Number 2.	
3. Address 3.	
4. lowa resident (Yes/No) 4.	
5. Net short-term capital gain 5.	
6. Net long-term capital gain (100%) 6.	
7. Depreciation and depletion 7.	23,924
8. Ordinary income subject to Iowa income tax 8.	
9. Income not subject to lowa income tax 9.	
10. Excess deductions 10.	
11. Iowa income tax withheld, if any 11.	
12. Withholding agent's identification number 12. Schedule C - Computation of Nonresident's Tax	C Schedule D - Explanation of Expenses
1. Federal taxable income from federal 1041	Line Explanation of Expenses
	50,422 No.
(include ESB) income)       1.         2. Interest and dividends from federal securities       2.	11 TAX EXPENSE- STMT 1 89
F	50,422
5. Interest and dividends from foreign, state, and	2,070
municipal securities 5.	100
6. Exemption credit from federal 1041 6.	52,592
8. Compute tax on the amount shown on line 7     using Schedule E.     8.	3,137
· · · · · · · · · · · · · · · · · · ·	\$40.00
9. Personal exemption credit 9	3,097
10. Tax before being prorated       10.         11. Nonresident percentage. Divide amount on line	
22, page 1, by amount on line 7, Schedule C.	Ochodula E., Tau Datas
This may not be greater than 100.0%.	0 00 % Schedule E - Tax Rates
12. Multiply line 10 by percentage on line 11. 12.	
13. lowa lump-sum tax: Attach federal Schedule 4972.         13           14. lowa minimum tax: Attach IA 6251.         14	
15. Balance. Add lines 12, 13, and 14.         15.           16. Motor fuel tax credit. Attach IA 4136.         16.	\$12,852 \$24,420 \$406,12 ± (6,129/ × \$12,852)
	\$21,420 \$28,560 \$930,48 + (6,48% x \$21,420)
17. Other credits         17.           18. Total credits. Add lines 16 and 17.         18.	
19. Total tax liability. Subtract line 18 from line 15.	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
Enter on line 32, page 1 19	

Iowa Schedule K-1 Equivalent					
		For calendar year 2010, or tax year beginning	, and	d ending	
	of trust				Amended K-1
		ISTING DECEDENTS TR DTD		<u>(2000)</u>	<u>a na mangangan sa </u>
	1-09 AS ES	ST UTD 10-10-96		1993 1993	le Gøøv
Benefi	iciary's identifying	number ▶ 481-30-4685	Estate's or trust's EIN	▶ 27-6453100	
Benefic	ciary's name, addres	s, and ZIP code	Fiduciary's name, address	s, and ZIP code	
			ANITA BRUNS	TING	
	LVA BRUNSI		TRUSTEE		
	630 PINERC			GDALE CIRCLE	
HO	USTON	TX 77079-5914	VICTORIA	TX 779	904
	Resident state	<u> </u>			
		Enter the following items on the state inc	ome tax return of the above	e named individual.	
1	Beneficiary's Share	of Federal Taxable Income 1	31,252	This data presented for inform	ation only
	Income				
2	Interest			Schedule B, Part I, line 1 or IA	126, line 2
3		3		Schedule B, Part II, line 3 or IA	126, line 3
4 a	Net short-term cap	ital gains4 a		Form IA 1040, line 6 or IA 126	, line 6
b	Net long-term capi	tal gains b		Form IA 1040, line 6 or IA 126.	, line 6
5	Business / Nonpas	ssive			
а	Income				
b	Depreciation	b		Net amount to: Form IA	A 1040, line 10 or
c	Depletion	с		Form IA	A 126, line 10
d		d		-J	
6	Rental and Passiv	e .			
a	Income	6а	23,924	<b>-</b> 7	
b		b		Net amount to: Form IA	A 1040, line 10 or
с	Depletion	с с		Form 14	A 126, line 10
d	Amortization	d			
7	Distributions in the	Final Year of Estate / Trust			
a	Excess deductions	on termination 7 a		Schedule A, line 21	
b		loss carryover b		Form IA 1040, line 6 or IA 126	, line 6
C	Long-term capital	oss carryover c		Form IA 1040, line 6 or IA 126	, line 6
d	Net operating loss	(NOL) carryover d		Form IA 1040, line 24 or IA 12	6, line 24
8	Tax Preference Iter				
а	Accelerated depre	ciation 8 a		Form IA 6251	
b	Depletion	b		Form IA 6251	
c		c		Form IA 6251	
d		d	179	Form IA 8801	
9	Other Items				
а		st9 a		This data presented for inform	•
b		on b		This data presented for inform	
C	Withholding	C		This data presented for inform	ation only
Additi	onal Information:				

İ

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

<u>US Tax Return (12/31/10) - Form 1041, Page 1</u>
<u>US Tax Return (12/31/10) - Form 1041, Page 2</u>
US Tax Return (12/31/10) - Schedule I, Page 1
US Tax Return (12/31/10) - Schedule I, Page 2
US Tax Return (12/31/10) - Schedule D, Page 1
US Tax Return (12/31/10) - Schedule D, Page 2
US Tax Return (12/31/10) - Schedule D-1, Page 2
US Tax Return (12/31/10) - Schedule D-1, Page 2
US Tax Return (12/31/10) - Schedule E, Page 1 - FARMLAND
US Tax Return (12/31/10) - Schedule K-1, Page 1 - NELVA BRUNSTING
US Tax Return (12/31/10) - Required Statements

9706 De	nariment	of the TreasuryInten	nal Revenue Service							
- E 🖌				m for Estates and T	rusts			2010	OMB No. 1545-0092	
Ату	pe of ent	ity (see instr.):	For calendar year	2010 or fiscal year beginning		, and	ending			
	ecedent's		Name of estate or trust (If a grantor type trust, see page 15 of the instructions.) ELMER H BRUNSTING DECEDENTS TR DTD			С	Employer id 27-645	entification number 3100		
1.1	4-1-09 AS EST UTD 10-10-96					D	D Date entity created			
	omplex tru		Name and title of fid	luciary				04/017	ile Copy	
Н	Qualified disability trust ANITA BRUNSTING					E	E Nonexempt charitable and split-			
П	SBT (S portion only) TRUSTEE							check applicable ge 16 of the instr.):		
Н	rantor typ			room or suite no. (If a P.O. box, see	page 15 of th	e instructions.)				
		estate-Ch. 7 estate-Ch. 11	203 BLOO	MINGDALE CIRCLE				Described in	section 4947(a)(1)	
P	poled inco		City or town, state, a					Not a private		
			VICTORIA	<u> </u>	77904			-	section 4947(a)(2)	
в	Number attached instruction		F Check X applicable boxes:	Initial return Final return Change in fiduciary	Amended Change in	retum fiduciary's nai	ne	Change in tr	ust's name duciary's address	
G C	heck here	if the estate or filing tr	rust made a section 64	5 election						
	1	Interest income								
	2a	Total ordinary divid	Jends					2a	7,239	
	b	Qualified dividends al	llocable to: (1) Benefic	ciaries 2,857	(2) Estate or t	rust				
æ	3			edule C or C-EZ (Form 1040)						
Ĕ	4			e D (Form 1041)					50,522	
ncome	5			states and trusts, etc. Attach Sch				r i	24,013	
=	6			ie F (Form 1040)						
	7			797						
	8							<b>N</b>	81,774	
	9			nd 3 through 8					01,114	
	10		Form 4952 is attache							
	11									
	12			\ line 7\						
	13			A, line 7)				· · · ·		
ŝ	14							····		
Deductions	15a			% floor (attach schedule)						
rcti	16									
edi	17			e 16 from line 9			81,			
Ď	18			Attach Schedules K-1 (Form 1041)					31,252	
	19			ration-skipping taxes (attach computa						
	20		•						100	
	21			· · · · · · · · · · · · · · · · · · ·					31,352	
	22	Taxable income. S	Subtract line 21 from	line 17. If a loss, see page 23 o	of the instruc	tions		22	50,422	
	23	Total tax (from So	chedule G, line 7)					23	7,218	
	24			yments and amount applied fror						
nts	b	Estimated tax pay	ments allocated to b	beneficiaries (from Form 1041-T	)					
nei	C C	Subtract line 24b f	irom line 24a					24c		
Tax and Payments	d	Tax paid with Form	n 7004 (see page 24	4 of the instructions)	·			24d	100	
<u>م</u>	e			from Form(s) 1099, check	<u> </u>	• • • • • • • • • • • •		24e	123	
anc		Other payments:	f Form 2439	; д Fon	m 4136		; 10	al 🕨 24h	123	
×	25			gh 24e, and 24h					123	
Та	26			f the instructions)					7,095	
	27			total of lines 23 and 26, enter a				····  +	1,095	
	28			the total of lines 23 and 26, end					·	
	29 Under	Amount of line 28 r penalties of periury. I decl	lare that I have examined the	I to 2011 estimated tax ris return, including accompanying schedules han taxpayer) is based on all information of v	and statements,	and to the best o	f my knowledge and	belief, it is	May the IRS discuss this	
Sig		correct, and complete. Decl	laration of preparer (other th	han taxpayer) is based on all information of t	which preparer ha	s any knowledge			return with the preparer shown below (see instr.)?	
Her	e	Cianaturo of Educi	or officer representing	fiduciany D	ate	FIN of fi	duciary if a finan	cial institution	X Yes No	
		Signature of fiduciary		Preparer's signature	uio		Date			
Paid	- F	HARD K RIKKERS		RICHARD K RIKKE	RS CPA		08/29	0/11 self-emp	LJ "	
Prepa			ROESE & KI					Firm's EIN		
Use (				MAIN AVENUE						
200 (	1		IOUX CENT		324			Phone no.	712-722-3375	
	1								Form <b>1041</b> (2010)	

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

alah san kita	1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 charitable Deduction. Do not complete for a simple trust or a pooled income	fund.		Page <b>2</b>
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)			<u> </u>
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)			
3	Subtract line 2 from line 1			
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes		File Co	าทง
5	Add lines 3 and 4			47
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable			
Ŭ		6		
7	purposes (see page 25 of the instructions) Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13			. <u>.</u> .
2422204,002	chedule B Income Distribution Deduction		•	
1	Adjusted total income (see page 25 of the instructions)	1		81,774
2	Adjusted tax-exempt interest			2,070
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)			0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)			
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)			0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss	•••		
•	as a positive number	6	_	50,522
7	Distributable net income. Combine lines 1 through 6. If zero			
-	or less, enter -0-	7		33,322
8	If a complex trust, enter accounting income for the tax year as			
Ū	determined under the governing instrument and applicable local law <u>8 33, 32</u>	22		
9	Income required to be distributed currently	9		33,322
10	Other amounts paid, credited, or otherwise required to be distributed			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	6		33,322
12	Enter the amount of tax-exempt income included on line 11			2,070
13	Tentative income distribution deduction. Subtract line 12 from line 11			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			31,252
111000	chedule G Tax Computation (see page 27 of the instructions)		•	<u> </u>
1	Tax: a Tax on taxable income (see page 27 of the instructions)   1a   7,2	18		
•	b Tax on lump-sum distributions. Attach Form 4972			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	0		
	d Total. Add lines 1a through 1c	▶ 1d	e-	7,218
2a	Foreign tax credit. Attach Form 1116			
b	General business credit. Attach Form 3800 2b			
c	Credit for prior year minimum tax. Attach Form 8801			
ď	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:			
6	Household employment taxes. Attach Schedule H (Form 1040)			
7	Total tax. Add lines 4 through 6.			
	Enter here and on page 1, line 23	▶ 7		7,218
	Other Information			Yes No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses			Х
	Enter the amount of tax-exempt interest income and exempt-interest dividends <b>b</b> \$ 2,070 S	EE ST	MT 1	
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any			
	individual by reason of a contract assignment or similar arrangement?			<u> </u>
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority			
	over a bank, securities, or other financial account in a foreign country?			X
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the			
	name of the foreign country			
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a			
	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions			X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment			X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)		· · · · · · · · · · · · · · · · · · ·	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)			
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here			
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions	<u></u>		X
DAA				1041 (2010)

SCHEDULE I

# Alternative Minimum Tax-Estates and Trusts

OMB No. 1545-0092

(Form	1041)			ļ	
Departe Internal	ment of the Treasury Revenue Service	► Attach to Form 1041. See the for Schedule ! (Fo			2010
	of estate or trust			Employer identific	ation_number
		STING DECEDENTS TR DTD		<b>Fil</b> 27-64531(	e Copy
		F UTD 10-10-96		27-645310	)0
Pa	rt I Estate's	or Trust's Share of Alternative Minimum Taxa	ble Income		
1	Adjusted total income	or (loss) (from Form 1041, line 17)			81,774
2	Interest				
3	Taxes				
4	Miscellaneous itemized	deductions (from Form 1041, line 15b)			
5					)
6	Depletion (difference b	etween regular tax and AMT)		6	
7	Net operating loss dec	luction. Enter as a positive amount			
8	Interest from specified	private activity bonds exempt from the regular tax			179
9	Qualified small busine	ss stock (see page 2 of the instructions)		9	
10	Exercise of incentive s	stock options (excess of AMT income over regular tax income	)	10	_ <u>.                                    </u>
11	Other estates and trus	ts (amount from Schedule K-1 (Form 1041), box 12, code A)		11	
12	Electing large partners	ships (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		s placed in service after 1986 (difference between regular tax			<u></u>
15		erence between AMT and regular tax income or loss)			
16	•	ence between AMT and regular tax income or loss)			
17		rence between regular tax and AMT)			· · · · · · · · · · · · · · · · · · ·
18		difference between AMT and regular tax income)			
19	5	e between regular tax and AMT)			
20		nental costs (difference between regular tax and AMT)			
21		nstallment sales before January 1, 1987			)
22	Intangible drilling cost				
23	• •	cluding income-based related adjustments			
		erating loss deduction (See the instructions for the limitation the			)
24	-	inimum taxable income. Combine lines 1 through 24			81,953
25	•				
	Note: Complete Part	Il below before going to line 26.	26 3	1,431	
26	Income distribution de	duction from Part II, line 44 from Form 1041, line 19)	27	=	
	Estate tax deduction (	from Form 1041, line 19)		28	31,431
28	Add lines 26 and 27	( ) which a minimum truckle income. Subtract line 29 fro	m lino 25		<u>31,431</u> 50,522
29		re of alternative minimum taxable income. Subtract line 28 fro	III IIIIle 25		007022
	If line 29 is:				
		op here and enter -0- on Form 1041, Schedule G, line 1c. The	estate or		
		ne alternative minimum tax.			
		less than \$165,000, go to line 45.			
		enter the amount from line 29 on line 51 and go to line 52.			
Pa		Distribution Deduction on a Minimum Tax Ba		20	81,953
30	•	ninimum taxable income (see page 6 of the instructions)			1,891
31		nterest (other than amounts included on line 8)			1,091
32		chedule D (Form 1041), line 15, column (1). If a loss, enter -0			
33		ax year allocated to corpus and paid or permanently set aside			
	purposes (from Form	1041, Schedule A, line 4)			
34	Capital gains paid or per	manently set aside for charitable purposes from gross income (see pag	e 6 of the instructions)		<u> </u>
35					50,522)
36		ted on a minimum tax basis included on line 25. Enter as a p			
37	Distributable net alternati	ve minimum taxable income (DNAMTI). Combine lines 30 through 36.	If zero or less, enter -0-		33,322
38		e distributed currently (from Form 1041, Schedule B, line 9)			33,322
39	Other amounts paid,	credited, or otherwise required to be distributed (from Form 1	041, Schedule B, line 10)		
40	Total distributions. Ad				33,322
41		ncluded on line 40 (other than amounts included on line 8)			<u>1,891</u>
42		ribution deduction on a minimum tax basis. Subtract line 41 fr		42	31,431
		Act Notice, see the Instructions for Form 1041.		Schedul	e I (Form 1041) (2010)

	rt II Income Distribution Deduction on a Minimum Tax Basis (C		4 <u>7</u>	r – r	
3	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	37.			21 12
	If zero or less, enter -0-			43	31,43
4	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or			:1	
100000	Enter here and on line 26	<u></u>	<u> </u>		е Сору <sup>43:</sup>
Pa	nt III Alternative Minimum Tax				22,500
5	Exemption amount			45	ZZ,30
6	Enter the amount from line 29	46			
17	Phase-out of exemption amount	1 1	75,000		
8	Subtract line 47 from line 46. If zero or less, enter -0-			0000000000	
19	Multiply line 48 by 25% (.25)			49	22,50
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	
51	Subtract line 50 from line 46			51	28,02
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 AN	AT, if			
	necessary). Otherwise, if line 51 is—				
	<ul> <li>\$175,000 or less, multiply line 51 by 26% (.26).</li> </ul>				2 05
	<ul> <li>Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result</li> </ul>			52	3,85
53	Alternative minimum foreign tax credit (see page 7 of the instructions)			53	2 05
54	Tentative minimum tax. Subtract line 53 from line 52			54	3,85
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sche		ne 2a)	55	7,21
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter he	ere and			
	on Form 1041, Schedule G, line 1c		<u>,</u>	56	
Pa	nt IV Line 52 Computation Using Maximum Capital Gains Rates			1 1	
	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	ng this par	t.		• • • • •
57	Enter the amount from line 51			57	28,02
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the				
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax				
	Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	50,522		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as				
	refigured for the AMT, if necessary). If you did not complete Schedule D				
	for the regular tax or the AMT, enter -0-	59			
60	If you did not complete a Schedule D Tax Worksheet for the regular tax				
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and				
	59 and enter the smaller of that result or the amount from line 10 of the				
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	50,522		
61	Enter the smaller of line 57 or line 60			61	28,02
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	28%			
	(.28) and subtract \$3,500 from the result		🕨	63	
64	Maximum amount subject to the 0% rate	64	2,300		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the				
	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax				
	Worksheet on page 27 of the Instructions for Form 1041, whichever				
	applies (as figured for the regular tax). If you did not complete				
	Schedule D or either worksheet for the regular tax, enter -0-	65			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300		
67	Enter the smaller of line 57 or line 58	67	28,022		
68	Enter the smaller of line 66 or line 67	68	2,300		
69	Subtract line 68 from line 67	69	25,722		
70	Multiply line 69 by 15% (.15)	·	•	70	3,85
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to lin	ne 71.			
71	Subtract line 67 from line 61	1 1	,		
72			•	72	
	Multiply line 71 by 25% (.25)			73	3,85
73 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	28% ( 28)			
74				74	7,28
	and subtract \$3,500 from the result Enter the <b>smaller</b> of line 73 or line 74 here and on line 52		• • • • • • • • • • • • • • • • • • • •	75	3,85

9706							
SCHEDULE D			Canital Gai	ns and Losses			OMB No. 1545-0092
(Form 1041)			•		atuations for		2010
Department of the Treasury Internal Revenue Service				, or Form 990-T. See the Ir Form 5227 or Form 990-T,			2010
Name of estate or trust ELMER H BRUNS			R DTD			F	Tile Copy
4-1-09 AS EST Note: Form 5227 filers need						6453	,100
Part I Short-Ter	m Capital	Gains and Loss	ses – Assets I	Held One Year or Les	s		
(a) Description of pro (Example: 100 shares 7% prefer		(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							
							<u></u>
b Enter the short-term ga	ain or (loss), if	any, from Schedule	D-1, line 1b			<u>1b</u>	
2 Short-term capital gain	or (loss) from	n Forms 4684, 6252,	6781, and 8824			2	
3 Net short-term gain or						3	
4 Short-term capital loss Carryover Worksheet						4	
	or (loss). Com	bine lines 1a through	n 4 in column (f). E	inter here and on line 13,			
column (3) on the bacl	<u>k</u>		Acceta I	Jold More Then One	Voor	5	
(a) Description of pro (Example: 100 shares 7% prefe	operty	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	Held More Than One (d) Sales price	(e) Cost or other ba (see instructions		(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a INVESCO VK	INTERNA	TIONAL GRT INHERIT	FUNDY 06/08/10	2,933	2.	234	699
BRANDYWINE B	BLUE FU		00/00/10				i · · · · · · · · · · · · · · · ·
		INHERIT	VARIOUS	2,945	2,	220	725
CHEVRON CORI	2	INHERIT	06/03/10	69,378	62,	556	6,822
CITIGROUP IN	NC	INHERIT	06/03/10	10,217		682	3,535
COLUMBIA MII	CAP V	ALUE FUND INHERIT	VARIOUS	2,992	1,	827	1,165
b Enter the long-term ga	ain or (loss), if	any, from Schedule	D-1, line 6b			6b	37,391
7 Long-term capital gain	or (loss) from	n Forms 2439, 4684,	6252, 6781, and 8	824		7	
8 Net long-term gain or	(loss) from pa	artnerships, S corpora	ations, and other e	states or trusts		8	
9 Capital gain distributio	ons			SEE STATEME	NT 2	9	185
						10	
11 Long-term capital loss Carryover Worksheet	carryover. En	ter the amount, if an	y, from line 14 of t	he 2009 Capital Loss		11	()
	or (loss). Com	bine lines 6a through	n 11 in column (f). I	Enter here and on line 14a,	<b>&gt;</b>	12	50,522
For Paperwork Reduction						Sche	edule D (Form 1041) 2010

Sche	dule D (Form 1041) 2010 ELMER H BRUNST	ING DE	CEDE	NTS TR	DTD	27-6453100	-	Page <b>2</b>
CARL COMPANY	rt III Summary of Parts I and II Caution: Read the instructions before complete		1	(1) Benef (see in		(2) Estate's or trust's		(3) Total
13	Net short-term gain or (loss)		13					
14	Net long-term gain or (loss):							
а	Total for year		14a			50,5	<sup>22</sup> File	$Copy_{522}$
ь	Unrecaptured section 1250 gain (see line 18 of the wrks)		14b				14 - 2020 (2020)	14.01.89 - <b>2</b> 8898
с	28% rate gain		14c					
15	Total net gain or (loss). Combine lines 13 and 14a	▶	15			50,5		50,522
Note	: If line 15, column (3), is a net gain, enter the gain on For	m 1041, line	4 (or Fo	orm 990-T, Pa	art I, line 4a)	). If lines 14a and 15, co	olumn (2), are	net
gains	, go to Part V, and <b>do not</b> complete Part IV. If line 15, colu	umn (3), is a	net loss	, complete Pa	art IV and th	ne Capital Loss Carryo	over Workshe	et, as
neces	ssary.							
Pa	rt IV Capital Loss Limitation							
16	Enter here and enter as a (loss) on Form 1041, line 4 (or	r Form 990-T	, Part I,	line 4c, if a tr	ust), the <b>sn</b>	naller of:		
а	The loss on line 15, column (3) or b \$3,000					L	16 (	)
Note	: If the loss on line 15, column (3), is more than \$3,000, o	r if Form 104	1, page	1, line 22 (or	Form 990-	T, line 34), is a loss, con	mplete the Ca	pital
	Carryover Worksheet on page 7 of the instructions to fi							
252383	rt V Tax Computation Using Maximum							
Form	1041 filers. Complete this part only if both lines 14a and				amount is	entered in Part I or Part	t II and there is	an
	on Form 1041, line 2b(2), and Form 1041, line 22, is mor							
	ion: Skip this part and complete the worksheet on page 8		ictions if:					
	ther line 14b, col. (2) or line 14c, col. (2) is more than zero							
	oth Form 1041, line 2b(1), and Form 4952, line 4g are mo							
	a 990-T trusts. Complete this part only if both lines 14a a			ualified divide	ends are inc	cluded in income in Part	t I of Form 990	-T,
and	Form 990-T, line 34, is more than zero. Skip this part and	complete the	e worksh	eet on page	8 of the inst	tructions if either line 14	b, col. (2) or li	ne
	col. (2) is more than zero.							
17	Enter taxable income from Form 1041, line 22 (or Form	990-T. line 3	4)		17	50,422		
18	Enter the smaller of line 14a or 15 in column (2)		.,					
10	but not less than zero	18		50,522				
10	Enter the estate's or trust's qualified dividends from			<u></u>				
19								
	Form 1041, line 2b(2) (or enter the qualified dividends	19						
~~	included in income in Part I of Form 990-T)	20		50,522		. 4 Artista (1997)		
20	Add lines 18 and 19	20		30,322			14 A 16	
21	If the estate or trust is filing Form 4952, enter the	04		0				
	amount from line 4g; otherwise, enter -0-	21			22	50,522		
22								
23	Subtract line 22 from line 17. If zero or less, enter -0	• • • • • • • • • • • •						
					24	2,300		
24	Enter the smaller of the amount on line 17 or \$2,300					2,300		
25	Is the amount on line 23 equal to or more than the amou							
	Yes. Skip lines 25 through 26; go to line 27 and che					1000 CO 1000		
	X No. Enter the amount from line 23				25			
26	Subtract line 25 from line 24			<i></i> .	26	2,300		
27	Are the amounts on lines 22 and 26 the same?					E0 422		
	Yes. Skip lines 27 through 30; go to line 31. X No. E	inter the small	er of line	17 or line 22	27	50,422		
						0 000		
28	Enter the amount from line 26 (If line 26 is blank, enter -	-0-) <sub></sub>			28	2,300		
						40 100		
29	Subtract line 28 from line 27				29	48,122		7 010
30	Multiply line 29 by 15% (.15)						30	7,218
31	Figure the tax on the amount on line 23. Use the 2010	Tax Rate Sch	nedule fo	or Estates and	i Trusts			
	(see the Schedule G instructions in the instructions for I	Form 1041)					31	
			-					
32	Add lines 30 and 31						32	7,218
33	Figure the tax on the amount on line 17. Use the 2010	Tax Rate Sch	nedule fo	or Estates and	Trusts			
-	(see the Schedule G instructions in the instructions for I						33	16,623
34	Tax on all taxable income. Enter the smaller of line 33							
- •	G, line 1a (or Form 990-T, line 36)					1	34	7,218
							Schedule D	(Form 1041) 2010

INHERIT VARIOUS DALLAS TX AREA RAFID TRAN INHERIT 06/07/10 DC REV MEDLANTIC/HELIX SER B INHERIT 06/07/10 DODGE & COX INTL STOCK FUND INHERIT VARIOUS DODGE & COX INCOME FUND INHERIT VARIOUS E I DU PONT DE NEMOURS & CC INHERIT 06/03/10 EATON VANCE TAX MANAGED VAL INHERIT 06/08/10 EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	(d) Sales price 1,890 10,057 19,800 10,773 4,592 7,274 4,640 16,476 4,590		79 4,30 57 2,74 88
(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)       (b) Date acquired (mo., day, yr.)       (c) Date sold (mo., day, yr.)         6a       DWS SMALL CAP VALUE FUND IN STL INHERIT VARIOUS         DALLAS TX AREA RAFID TRAN INHERIT 06/07/10         DC REV MEDLANTIC/HELIX SER B INHERIT 06/07/10         DODGE & COX INTL STOCK FUND INHERIT VARIOUS         DODGE & COX INCOME FUND INHERIT VARIOUS         DODGE & COX INCOME FUND INHERIT 06/03/10         E I DU PONT DE NEMOURS & CO INHERIT 06/03/10         EATON VANCE TAX MANAGED VAL INHERIT 06/03/10         EXXON MOBIL CORP INHERIT 06/03/10         FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS         FIDELITY INTER MUNI INCM FD	(d) Sales price 1,890 10,057 19,800 10,773 4,592 7,274 4,640 16,476 4,590	(e) Cost or other basis (see instructions) 1,118 9,875 19,010 6,473 4,016 4,527 3,754 18,289	77: 18: 79 4,30 57 2,74 88
acquired 100 sh. 7% preferred of "Z" Co.)       acquired (mo., day, yr.)       (mo., day, yr.)         6a       DWS SMALL CAP VALUE FUND IN STL INHERIT VARIOUS         DALLAS TX AREA RAE ID TRAN INHERIT 06/07/10         DC REV MEDLANTIC/HELIX SER B INHERIT 06/07/10         DODGE & COX INTL STOCK FUND INHERIT VARIOUS         DODGE & COX INTL STOCK FUND INHERIT VARIOUS         DODGE & COX INCOME FUND INHERIT 06/03/10         E I DU PONT DE NEMOURS & CO INHERIT 06/03/10         EATON VANCE TAX MANAGED VAL INHERIT 06/03/10         EXXON MOBIL CORP INHERIT 06/03/10         FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS         FIDELITY INTER MUNI INCM FD	1,890 10,057 19,800 10,773 4,592 7,274 4,640 16,476 4,590	(see instructions) 1,118 9,875 19,010 6,473 4,016 4,527 3,754 18,289	77: 18: 79 4,30 57 2,74 88
INHERIT VARIOUS DALLAS TX AREA RAFID TRAN INHERIT 06/07/10 DC REV MEDLANTIC/HELIX SER B INHERIT 06/07/10 DODGE & COX INTL STOCK FUND INHERIT VARIOUS DODGE & COX INCOME FUND INHERIT VARIOUS E I DU PONT DE NEMOURS & CO INHERIT 06/03/10 EATON VANCE TAX MANAGED VAL INHERIT 06/08/10 EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	10,057 19,800 10,773 4,592 7,274 4,640 16,476 4,590	9,875 19,010 6,473 4,016 4,527 3,754 18,289	18. 79 4,30 57 2,74 88
INHERIT 06/07/10 DC REV MEDLANTIC/HELIX SER B INHERIT 06/07/10 DODGE & COX INTL STOCK FUND INHERIT VARIOUS DODGE & COX INCOME FUND INHERIT VARIOUS E I DU PONT DE NEMOURS & CO INHERIT 06/03/10 EATON VANCE TAX MANAGED VAL INHERIT 06/08/10 EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	19,800 10,773 4,592 7,274 4,640 16,476 4,590	19,010 6,473 4,016 4,527 3,754 18,289	79 4,30 57 2,74 88
INHERIT 06/07/10 DODGE & COX INTL STOCK FUND INHERIT VARIOUS DODGE & COX INCOME FUND E I DU PONT DE NEMOURS & CC INHERIT 06/03/10 EATON VANCE TAX MANAGED VAL INHERIT 06/08/10 EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	10,773 4,592 7,274 4,640 16,476 4,590	6,473 4,016 4,527 3,754 18,289	4,30 57 2,74 88
INHERIT VARIOUS DODGE & COX INCOME FUND INHERIT VARIOUS E I DU PONT DE NEMOURS & CO INHERIT 06/03/10 EATON VANCE TAX MANAGED VAI INHERIT 06/08/10 EXXON MOBIL CORP EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	4,592 7,274 4,640 16,476 4,590	4,016 4,527 3,754 18,289	57 2,74 88
DODGE & COX INCOME FUND INHERIT VARIOUS E I DU PONT DE NEMOURS & CO INHERIT 06/03/10 EATON VANCE TAX MANAGED VAL INHERIT 06/08/10 EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	7,274 4,640 16,476 4,590	4,527 3,754 18,289	2,74
E I DU PONT DE NEMOURS & CO INHERIT 06/03/10 EATON VANCE TAX MANAGED VAL INHERIT 06/08/10 EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	4,640 16,476 4,590	3,754 18,289	88
EATON VANCE TAX MANAGED VAL INHERIT 06/08/10 EXXON MOBIL CORP FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	4,640 16,476 4,590	3,754 18,289	
EXXON MOBIL CORP INHERIT 06/03/10 FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	16,476 4,590	18,289	
FIDELITY NEW INSIGHTS FD INSTL INHERIT VARIOUS FIDELITY INTER MUNI INCM FD	4,590		
FIDELITY INTER MUNI INCM FD		3,128	
INHERIT   VARIOUS	6,229	5,986	
FRANKLIN FED TAX FREE INCM ADV INHERIT 06/08/10	4,572	4,234	
FRANKLIN HIGH YLD TAX FREE ADV INHERIT 06/08/10	2,288	1,972	
HARTFORD DIVIDEND & GROWTH INHERIT 06/08/10	3,136	2,450	
HAYS TX CONS INDPT SCH DIST GO INHERIT 06/07/10	31,500	29,742	
ING GLOBAL REAL ESTATE FUND INHERIT VARIOUS	2,946	1,763	1
IN MUN PWR AGY PWR SUPPLY SYS INHERIT 06/07/10	30,930	30,263	
INVESTMENT CO OF AMERICA CL F1	6,007	4,420	
PERKINS MID CAP VALUE FD	1,594	998	
JOHN HANCOCK INTL CORE FD	1,941	<u>550</u> 1,671	
JOHNSON & JOHNSON	8,985	7,881	
JPMORGAN CORE BOND FUND SELECT	3,952	3,702	
JPMORGAN HIGH YIELD FD SELECT	1,343	<u>3,702</u> 998	
MFS RESEARCH INTL FD CL I			
MONROE CNTY NY ARET AUTH REDG	7,566	<u> </u>	
MUNDER MID CAP CORE GROWTH	9,357		
6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6	2,126	1,519	22,62

Schedule D-1 (Form 1041) 2010

AABrunsting.Financials001956

ame of estate or trust as shown on Form 1041. D ELMER H BRUNSTING DE	CEDENTS T	R DTD	number if shown on the other :		r identification number 453100
4-1-09 AS EST UTD 10 Part II Long-Term Capital G		sos_Assots Hol	d More Than One Y		400100
(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)	
6a MUTUAL GLOBAL DISC		Z 06/08/10	2,641	2,251	390
NEW WORLD FUND CL	F1 INHERIT	VARIOUS	1,976	1,214	762
OPPENHEIMER INTL B	OND FUND INHERIT	Y VARIOUS	1,923	1,684	239
OPPNHMR CMD STRAT	TTL TRN C INHERIT	L Y VARIOUS	3,735	2,946	789
PIONEER FUND CL Y	INHERIT	VARIOUS	7,550	5,200	2,350
	INHERIT	L Y 06/08/10	3,602	2,904	698
	O INHERIT	06/03/10	18,600	14,216	4,384
T ROWE PRICE BLUE	CHIP GROW	06/08/10	3,154	2,336	818
T ROWE PRICE EQUIT	INHERIT	FD VARIOUS	5,883	3,907	1,970
T PRICE SUMMIT MUN	INHERIT	FD 06/08/10	5,088	4,831	25
	NCOME FUN INHERIT	VARIOUS	3,884	3,498	38
TAX EXEMPT BOND FD	INHERIT	F1 06/08/10	5,103	4,697	40
THORNBURG LTD TERM	INHERIT	06/08/10 T	3,954	3,779	17
THORNBURG INVT TR	VALUE FD INHERIT FD RFDG	VARIOUS	3,403	2,192	1,21
UNIV TX PERM UNIV	INHERIT	06/07/10	5,503	5,582	-7
. <u>.</u>					
<u> </u>					
			· - · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
			<u>.                                    </u>	· · · · · · · · · · · · · · · · · · ·	
					· · · · · · · · · · · · · · · · · · ·
		<u> </u>			14.76

.... 14,762 Schedule D-1 (Form 1041) 2010

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SCHEDULE E		Supplemental	Income and	Loss		OMB No. 15	545-0074
(Form 1040)		(From rental real esta S corporations, esta	te, royalties, partne	erships,		<b>20</b> <sup>4</sup>	10
Department of the Treasury Internal Revenue Service (99)	Attach to Form 10	40, 1040NR, or Form 1041.	See Instruct	ions for Schedule E		Seguence N	lo. <b>13</b>
Name(s) shown on return					Your social secu		<b>N Z</b>
ELMER H BRUNSTI	NG DECEDEN TD 10-10-9	ITS TR DTD			27-64531		уу
4-1-09 AS EST U Part I income or Lo		al Real Estate and Ro	valties Note If vo	are in the busine		onal property.	use
Schedule C or C	-EZ (see page E-3).	If you are an individual, rep	ort farm rental income	e or loss from Forn	1 4835 on page 2,	line 40.	
1 List the type and address of					rental real estate property		es No
FARMLAND				listed on li	ne 1, did you or your fam	ily	
A IOWA				use it duri	ng the tax year for persor	nal	
					for more than the greater	of. A	X
				<ul> <li>14 day</li> </ul>			
В					f the total days rented at ntal value?	в	
				(See page			
c							
~ [ · · · · · · · · · · · · · · · · · ·						с	
Income:			Properties			Totals	
		Α	В	<u> </u>	······	columns A, B,	
3 Rents received	3	26,685			3	2	6,685
4 Royalties received	4				4		
Expenses:							
5 Advertising							
6 Auto and travel (see page E-							
<ul><li>7 Cleaning and maintenance .</li><li>8 Commissions</li></ul>							
9 Insurance			, <u></u>				
10 Legal and other professional							
11 Management fees							
12 Mortgage interest paid to bar	nks,						
etc. (see page E-5)	12				12		
13 Other interest							
14 Repairs				· · · · · · · · · · · · · · · · · · ·			
15 Supplies		2,672	<u> </u>	· · · · · · · · · · · · · · · · · · ·			
16         Taxes							
18 Other (list) ▶							
	18						
19 Add lines 5 through 18	19	2,672	··		19	<u>`</u>	2,672
20 Depreciation expense or							
depletion (see page E-5)		2,672	·		20		
21 Total expenses. Add lines 19 and	20 21	2,072	<u></u>				
22 Income or (loss) from rental	real				1		
estate or royalty properties.					i.		
Subtract line 21 from line 3 (							
or line 4 (royalties). If the res a (loss), see page E-6 to find							
if you must file Form 6198		24,013	<u> </u>				
23 Deductible rental real estate loss							
Caution. Your rental real estate on line 22 may be limited. See pa							4
E-6 to find out if you must file Fo	-			e.	- 10 A		
8582. Real estate professionals	22	0		¥			
must complete line 43 on page 2				A\	24	2	24,013
24 Income. Add positive amour 25 Losses. Add royalty losses t	from line 22 and ren	tal real estate losses from lin	e 23. Enter total loss	es here	25 (		
26 Total rental real estate and	I rovalty income or	(loss). Combine lines 24 an	d 25. Enter the result	here. If			
Parts II, III, IV, and line 40 or Form 1040NR, line 18. Other	rwise, include this ar	nount in the total on line 41 o	on page 2				24,013
For Paperwork Reduction Act Not DAA	tice, see your tax ret	urn instructions.			Sch	edule E (Forn	1 1040) 2010

9700			Final K-1	Amended K	-1	661130 OMB No. 1545-0092
Schedule K-1 (Form 1041)	2010		art III Benefic	ciary's Share tions, Credit	e of ( s, an	Current Year Income, Id Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2010, or tax year beginning	1	Interest income		11	Final year deductions
	and ending	2a	Ordinary dividends 7	,239		File Copy
Beneficiary's Share of Credits, etc.	of Income, Deductions, ► See back of form and instructions.	2b	Qualified dividends	,857		
	About the Estate or Trust	3	Net short-term capit	al gain		
A Estate's or trust's employer identit		4a	Net long-term capita	ll gain		
27-6453100		4b	28% rate gain		12 7	Atternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured sectio	n 1250 gain	A J	<u>179</u> 179
<u>4-1-09 AS EST</u>		5	Other portfolio and nonbusiness income	3	0	179
C Fiduciary's name, address, city, st ANITA BRUNSTIN		6	Ordinary business in	ncome		
TRUSTEE 203 BLOOMINGDA		7	Net rental real estat	e income , 013	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income			
		9	Directly apportioned	deductions		
D Check if Form 1041-T was fil	led and enter the date it was filed				14 A	Other information 2,070
E Check if this is the final Form	n 1041 for the estate or trust	10	Estate tax deduction	n	B	90
Part II Information	About the Beneficiary				E	7,239
F Beneficiary's identifying number 481-30-4685					<u>н*</u>	STMT
G Beneficiary's name, address, city,	state, and ZIP code					
NELVA BRUNSTIN						
13630 PINEROCH HOUSTON	K LN TX 77079-5914		ee attached stater			
		bei dei	neficiary's share o ductions from eac ler rental activity.	f income and	directl	ly apportioned
		For IRS Use Only				
H X Domestic beneficiary	Foreign beneficiary	For				

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

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Schedule K-1 (Form 1041) 2010

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

FYE: 12/31/2010

	Payer	N	iunicipal Bond		Private vity Bond
EDWARD JONES		\$	1,891	\$	179
		\$	1,891		179
TOTAL TAX-EXEMPT INCOM <u>Statemen</u>	IE <u>t 2 - Schedule D. Part II. Line</u>	9 - Capital Gain	Distributions		2,07
		9 - Capital Gain	Distributions	-	2,070
	t 2 - Schedule D. Part II, Line	9 - Capital Gain	Distributions	-	<u></u>
Statemen	t 2 - Schedule D. Part II, Line	<u>9 - Capital Gain</u>	Distributions	A	mount

### 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> <u>IA Tax Return (12/31/11) - IA Schedule C</u> <u>IA Tax Return (12/31/11) - IA K-1 Equivalent - NELVA BRUNSTING</u> <u>IA Tax Return (12/31/11) - IA Required Statements</u>

lowa Department of Revenue

# 2011 IA 1041

		ndar Year 2011 or fiscal year beginning , and ending		lowa Fi	duciary Return
Nar	ne of	ELMER H BRUNSTING DECEDENTS TR DTD	Federal Emplo	yer ID Number	Check one:
Est	ate o	r Trust 4-1-09 AS EST UTD 10-10-96	27-6453	100	Estate
		Address, and Title of Fiduciary	Decedent's So	cial Security Number	
		FA BRUNSTING			₣ <sub>ਜ਼</sub> ᢨ®ŏ₱y
		3 BLOOMINGDALE CIR FORIA TX 77904	laura Caunta ia	· · · · · · · · · · · · · · · · · · ·	X Complex Trust
		STEE	lowa County ir estate is pendi		
		of Attorney, Mailing Address (city, state, ZIP)		ing .	Bankruptcy Estate
		DACE KUNZ-FREED			If trust, check one:
		00 ST MARYS LANE, SUITE 230	Probate No.		X Testamentary
		STON TX 77079			Inter Vivos
Atte	ome	y's Phone Number 800-229-3002			
		n is granted to the attorney listed above to receive confidential tax information under lowa Coo rtment of Revenue and to make written or oral presentation <u>s on behalf o</u> f the trust or estate.	e section 421.60 to	act as the trust or estate's rep	resentative before the
Have	pri	or returns been filed fo <u>r this estate</u> or trust? X Yes No Is Income Ta	ax Certificate of	Acquittance requested?	Yes X No
				Yes X No	
	1.	Dividends. Enter full amount.	1.	8,092	
		Interest			
	3.	Income from partnerships and other fiduciaries. Attach supporting schedule.	3.		
Ш	4.	Net rents and royalties	4.	41,938	
NCOME	5.	Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5		
Ž		Net gain (loss) from capital assets	6	3,508	
		Ordinary gains (losses). Attach federal form 4797.			
		Other income. State nature of income.			53,538
		Total income. Add lines 1 through 8. Interest. Enter on Schedule D, page 2.			
	11.	Taxes. Enter on Schedule D, page 2.	11.	8,875	
	12.	Fiduciary fees. Enter on Schedule D, page 2.	12.		
	13.	Charitable deduction from income in compliance with Will or Trust instrument.	13.		
SN	14.	Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.	14		
	15.	Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	15		
0	10.	Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.			0 075
here. EDU		Total. Add lines 10 through 16.			
<b>B</b>		Balance. Subtract line 17 from line 9 Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1	10	41.155	44,003
and voucher here.		Federal estate tax attributable to income in respect of a decedent (fiduciary's sha		<u> </u>	
nt and		Total. Add lines 19 and 20.	·		41,155
bayment		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final	return	22	3,508
Staple p	Co	mplete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.			
Sta		Compute tax from rate Schedule E, page 2.		31	
AX		lowa lump sum tax. Attach federal Schedule 4972.			
F		Iowa minimum tax. Attach IA 6251.			21
Ш		Tax before credits. Add lines 23 through 25.			31
PUTI	21.	Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and	i		
Σ		Schedule IA 130 or IA 1041 Schedule C.	28	<del></del>	
8	29.	Motor fuel tax credit. Attach Schedule IA 4136.	29		
		Other credits. Attach IA 148 Tax Credits Schedule.		24	40
		Total credits. Add lines 27 through 30.			
Щ		Tax liability. Subtract line 31 from 26.         Tax paid with additional lowa Fiduciary Income Tax Payment Voucher			0
DUE	34.	Refund. If line 33 is larger than line 32, enter the difference.			·
X		Amount due. If line 33 is less than line 32, enter the difference.			0
Ē		Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Bo			
Ē	DEC	CLARATION: 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	iched hereto, has beer	duly examined; that to the best	
HER	rule	Medge and belief of the undersigned, it is a rue, correct, and complete return for the taxable year as required is and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials o inistrative purposes.	f another state or of th	e United States for tax	
	Sigr	nature of fiduciary or officer representing fiduciary			Date
ND1			) NORTH MAIN		Date
S	<u> </u>	RICHARD K RIKKERS CPA 42-1277139 SIC	OUX CENTER, I	A 51250-1824	04/05/12
CS					63-001a (11/16/11)

CS

9706

ELMER H BRUNSTING DECEDENTS TR	DTD 27-6453100 Fiduciary Schedules A, B, D, and E
Schedule A - Background Information: Answer	
1. Date estate was opened or created:	2. Date of decedent's death:
<ol> <li>Decedent's business or occupation:</li> </ol>	4. Decedent's age at death:
5 Was a decedent's final return filed? Yes No	6. Did will of decedent create trust? Yes No
<ol><li>Did decedent file IOWA return(s) up to the date of death?</li></ol>	? Yes No If no, attach earnings statement or explanatory are Copy
8. Enter decedent's name and address:	
9. Name and Social Security No. of decedent's spouse, if any:	
10. Enter name(s) of executor(s):	
11. Enter date(s) and amount(s) of executor's fees paid to ex	xecutor(s):
12. Had federal audit been made on prior returns of decedent	
13. Have expenses of administration or selling expenses bee	
14. Did you as fiduciary withhold on income distributions made	
15. Does the estate/trust elect to recognize the gain or loss o	
Schedule B - Beneficiaries Shares of Income	e and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.
	Beneficiary A Beneficiary B Beneficiary C TOTALS
1. Names of each beneficiary 1.	SEE SCHEDULE K-1 EQUIVALENT(S)
2. Social Security Number 2.	
3. Address 3.	
4. Iowa resident (Yes/No) 4.	
5. Net short-term capital gain 5.	
6. Net long-term capital gain (100%)	
7. Depreciation and depletion	
8. Ordinary income subject to lowa income tax 8.	41,155
9. Income not subject to Iowa income tax 9.	
10. Excess deductions 10.	
REGARDING IOWA NONRESIDENT INCOME	
11. lowa income tax withheld, if any 11.	
12. Withholding agent's identification number	
Schedule D - Explanation of Expenses	
	Explanation Amount
11 TAX EXPENSE- STMT 1	8,875
·	
Schedule E - Tax Rates	
Taxable Income	Of Excess
Over But Not Over \$0 \$1,439	Tax Rate         Over           \$0.00         +         (0.36%         x         \$0)
\$1,439 \$2,878	\$5.18 + (0.72% x \$1,439)
\$2,878 \$5,756	\$15.54 + (2.43% x \$2,878)
\$5,756 \$12,951 \$12,951 \$21,585	\$85.48 + (4.50% x \$5,756) \$409.26 + (6.12% x \$12,951)
\$21,585 \$28,780	\$937.66 + (6.48% x \$21,585)
\$28,780 \$43,170	\$1,403.90 + (6.80% x \$28,780)
\$43,170 \$64,755 \$64,755 over	\$2,382.42 + (7.92% x \$43,170) \$4,091.95 + (8.98% x \$64,755)
	63-001b (09/21/11)

Iowa Department of Revenue www.iowa.gov/tax

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

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

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

Form	IA 1041	lowa Sched	lule K-1 Equivalen	t	2011
1 011		For calendar year 2011, or tax year beginning	an an	d ending	
Name ET		ISTING DECEDENTS TR DTD	,	s origing	Amended K-1
		T UTD 10-10-96			elGøøv
		number ▶ 481-30-4685	Estate's or trust's EIN	▶ 27-6453100	
	ciary's name, addres		Fiduciary's name, addres		
		-,	ANITA BRUNS		
NE	LVA BRUNSI	ling	TRUSTEE		
13	630 PINERC	CK LN	2003 BLOOMI	NGDALE CIR	
HO	USTON	TX 77079-5914	VICTORIA	TX 779	04
	Resident state	: TEXAS			
		Enter the following items on the state in	come tax return of the abo	ve named individual.	
1	Beneficiary's Share	of Federal Taxable Income 1	50,030	This data presented for informa	tion only
	ncome				•
2	Interest			Schedule B, Part I or IA 126, lin	e 2
3				Schedule B, Part II or IA 126, lir	пе 3
4 a	Net short-term cap	ital gains 4 a		Form IA 1040, line 6 or IA 126,	line 6
b		tal gainsb		Form IA 1040, line 6 or IA 126,	line 6
5	Business / Nonpas	ssive			
а	Income	5 a			
Ь		b		Net amount to: Form IA	1040, line 10 or
С		с		Form IA	126, line 10
ď		d		J	
6	Rental and Passive	8			
а	Income	ба	34,498		
b	Depreciation	d		Net amount to: Form IA	1040, line 10 or
С		c		Form IA	126, line 10
d	Amortization	d			
7	Distributions in the	Final Year of Estate / Trust			
а	Excess deductions	on termination 7 a		Schedule A, line 21	
b	Short-term capital	loss carryover b		Form IA 1040, line 6 or IA 126,	line 6
C	Long-term capital	oss carryover c		Form IA 1040, line 6 or IA 126,	line 6
d	Net operating loss	(NOL) carryover d		Form IA 1040, line 14 or IA 126	, line 14
8	Tax Preference Iter				
а	Accelerated depre	ciation 8 a		Form IA 6251	
b	Depletion	d		Form IA 6251	
C	Amortization	c		Form IA 6251	
<u>d</u>	Exclusion items	d	<u> </u>	Form IA 8801	
9	Other Items				
а	Tax-exempt intere	st9 a		This data presented for informa	tion only
b	Estate tax deduction	on b		This data presented for informa	-
C	Withholding	с	; ]	This data presented for informa	tion only
Additi	onal Information:				

Additional Information:

9706

# 9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Iowa Statements

FYE: 12/31/2011

Statement 1 - Form IA 1041, Page 2, Schedule D - Taxes				
Description	Amount			
PAGE 1 - TAX EXPENSE	\$0			
FEDERAL TAXES PAID	8,875			
TOTAL IOWA TAX EXPENSE	\$8,875			

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

US Tax Return (12/31/11) - Form 1041, Page 1 US Tax Return (12/31/11) - Form 1041, Page 2 US Tax Return (12/31/11) - Schedule I, Page 1 US Tax Return (12/31/11) - Schedule I, Page 2 US Tax Return (12/31/11) - Schedule D, Page 1 US Tax Return (12/31/11) - Schedule D, Page 2 US Tax Return (12/31/11) - Schedule 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

orm		nt of the Treasury—Internal F	Revenue Service ne Tax Reti	irn for Es	tates and "	Fruete			21	011		No. 1545-0092		
		that apply:	1		al year beginning	114363		and ending	<u> </u>		UMB	100. 1545-0092		
<u> </u>		поагарру.			trust, see the instruction		/	and chang	СЕ	mployer ide	ntification	number		
Н	Deceden	t's estate			ING DECEL		TR DT	D		27-645				
	Simple tr	rust	4-1-09	4-1-09 AS EST UTD 10-10-96						D Date entity created				
X	Complex	trust		me and title of fiduciary										
H	Qualified	disability trust	ANITA B	NITA BRUNSTING							aritable ar	1977 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 - 1976 -		
		portion only)	TRUSTEE	RUSTEE							check ap	plicable		
		antor type trust Number, street, and room or suite no. (If a P.O. box, see the instructions.)								ox(es), see ir	structions			
Н		tcy estate-Ch. 7	2003 BL	OOMINGDA	ALE CIR				ı	Described in	sec. 4947	(a)(1). Check here		
		cy estate-Ch. 11	City or town, state, a	nd ZIP code					i	f not a private	e foundati	on 🕨 📘		
	Pooled in	ncome fund	VICTORIA	7	TX	7790	4			Described in	sec. 4947	(a)(2)		
в		er of Schedules K-1 ied (see	F Check applicable	Initial return	Final return	Amended	d return			Change in tru	st's name			
		ctions) 1	boxes:	Change in fiduo	iary	Change	in fiduciary's n	ame		Change in fid	uciary's a	ddress		
G	Check he	ere if the estate or filing trust i	made a section 645 elec	tion	<b> </b>							· · · · ·		
	1									1				
	2	<ul> <li>a Total ordinary dividends</li> <li>b Qualified dividends a</li> </ul>	dends							<b>2a</b>		8,092		
		b Qualified dividends a	illocable to: (1) Bene	ficiaries	4,241	(2) Estate	or trust	· · · · · · · · · · · · · · · · · · ·		C. Second				
e	3	Business income of	or (loss). Attach So	chedule C or C	-EZ (Form 1040)					3		2 500		
ncome	4		ss). Attach Schedu	ile D (Form 104	41)					4		3,508		
ů.	5											41,938		
_	6		oss). Attach Sched	lule F (Form 10		••••••			• • • • • • • • •	6				
	7		oss). Attach Form	4/9/				•••••	•••••	7				
	8									8		53,538		
	9				8					10				
	11	<b>T</b>								44				
	12									12				
	13	· · · ·	on (from Schedule							-				
	14		ant and return nre	narer fees		• • • • • • • • • • • • • •	•••••			14	-	·····		
ŝ	15		not subject to the	2% floor (attac	n schedule)	• • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • •	· · · · · · ·	15a				
jo		<b>b</b> Allowable miscella	neous itemized de	ductions subject	t to the 2% floor					15b		·		
Deductions	16													
ed	17								3,53	8				
	18		tion (from Sch. B, line 15	). Attach Schedules I	<-1 (Form 1041)					18		50,030		
	19		including certain ger	neration-skipping 1	axes (attach compu	tation)				19				
	20									20		100		
	21									21		50,130		
	22	Z Taxable income. S	Subtract line 21 fro	m line 17. lf a l	oss, see instructio	ns				22		3,408		
	23									23		207		
	24											7,120		
nts		b Estimated tax pay		beneficiaries (	from Form 1041-	D						7 100		
and Pavments		c Subtract line 24b f								24c		7,120		
av Va		d Tax paid with Form	m 7004 (see instru	ctions)		··· [] · · · · ·			· • · • • • · · ·	24d		<del>,</del>		
		e Federal income ta	•			· · · · · ·				24e				
an	1 25	Other payments:			; <b>g</b> Fo					1 1		7,120		
ax		· · · · · · · · · · · · · · · · · · ·								25		1,120		
÷.	26				22 and 26 optor									
	28											6,913		
								. h. Dafa				6,913		
<u> </u>	10	<ul> <li>Amount of line 28</li> <li>Inder penalties of perjury, I declue, correct, and complete. Decl</li> </ul>	are that I have examined	this return, including	accompanying schedule	s and statement	s, and to the b	est of my knowledg	e and belie	ef, it is		ne IRS discuss this		
Sig	- i N	ue, correct, and complete. Dec	iaration of preparer (other	man taxpayer) is ba	seu on all information of	which preparer	nas any know	euge.				with the preparer below (see instr.)?		
He	re	Signature of fiduciary or o	officer representing fiduc	iary	I	Date	<b>_</b>	EIN of fiduciary if a	financial i	institution	-	X Yes No		
	Ť.	Print/Type preparer's name			reparer's signature			Dat		Check	L if	PTIN		
Paid		RICHARD K RIKKERS	CPA		CHARD K RIKKE	RS CPA		04	/05/12			P00144154		
Prep				KROESE F	°.C.				Fi	irm's EIN	▶ 42	-1277139		
Use	Only	5	40 NORTH	MAIN AV										
		Firm's address 🕨 S	IOUX CENT	ER, IA	51250-18	324			P	hone no.	712-	-722-3375		
									-			Form 1041 (2011)		

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

200 a Dariela	1041 (2011) ELMER H BRUNSTING DECEDENTS TR DTD			Page <b>2</b>
S	hedule A Charitable Deduction. Do not complete for a simple			
1	Amounts paid or permanently set aside for charitable purposes from gross income (see			
2	Tax-exempt income allocable to charitable contributions (see instructions)			
3	Subtract line 2 from line 1			
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for	charitable purposes		File Copy
5	Add lines 3 and 4		5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for char	ritable		
	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			<u> </u>
1	Adjusted total income (see instructions)			53,538
2	Adjusted tax-exempt interest		2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)			0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)			
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)			0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, en	iter the loss		
	as a positive number		6	-3,508
7	Distributable net income. Combine lines 1 through 6. If zero			
	or less, enter -0-			50,030
8	If a complex trust, enter accounting income for the tax year as			
	determined under the governing instrument and applicable local law	8	50,030	
9	Income required to be distributed currently			50,030
10	Other amounts paid, credited, or otherwise required to be distributed			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions			50,030
12	Enter the amount of tax-exempt income included on line 11			
13	Tentative income distribution deduction. Subtract line 12 from line 11			50,030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter			50,030
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on par	ge 1, line 18		50,030
S	hedule G Tax Computation (see instructions)			a~
1	Tax: a Tax on taxable income (see instructions)		207	
	<b>b</b> Tax on lump-sum distributions. Attach Form 4972			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)		0	0.07
	d Total. Add lines 1a through 1c		🕨 🚺 1d	207
2a	Foreign tax credit. Attach Form 1116			
b	General business credit. Attach Form 3800	2b		
c	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	207
4	Subtract line 3 from line 1d. If zero or less, enter -0-			207
5	Recapture taxes. Check if from: Form 4255 Form 8611			+
6	Household employment taxes. Attach Schedule H (Form 1040)	•••••		+
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23		▶ 7	207
				Yes No
4	Other Information	a allocation of exponent	· · · · · · · · · · · · · · · · · · ·	
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the 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 of	\$		·····
2				X
3	individual by reason of a contract assignment or similar arrangement? At any time during calendar year 2011, did the estate or trust have an interest in or a si			
5		-	-	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Ye	es " enter the name of		
4	foreign country ► During the tax year, did the estate or trust receive a distribution from, or was it the gran			
+	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? the instructions for required attachment	lf "Yes," see		v
6	the instructions for required attachment ' If this is an estate or a complex trust making the section 663(b) election, check here (s	ee instructions)	• • • • • • • • • • • • • • • • • • • •	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here			
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in	closing the		
9	estate, and check here Are any present or future trust beneficiaries skip persons? See instructions			
DAA				Form <b>1041</b> (2011)

70	)6
	70

## SCHEDULE | (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

Depart	ment of the Treasury I Revenue Service		for Schedule I (Form	1041).		
	of estate or trust	······································			Employer identifie	
E	LMER H BRUNS	TING DECEDENTS	TR DTD			
4	-1-09 AS_EST	UTD 10-10-96			27-6453	100
Pa	irt I Estate's (	or Trust's Share of Alt	ternative Minimum Taxabl	e income		
1	Adjusted total income of	or (loss) (from Form 1041, line	17)			53,538
2						
3	Taxes				3	
4	Miscellaneous itemized	deductions (from Form 1041,	line 15b)			
5	Refund of taxes					)
6	Depletion (difference be	etween regular tax and AMT)				
7			ount			
8			from the regular tax			
9	Qualified small busines	s stock (see instructions)		· · · · · · · · · · · · · · · · · · ·	9	
10			ncome over regular tax income)			
11			(Form 1041), box 12, code A)			
12			K-1 (Form 1065-B), box 6)			
13			regular tax gain or loss)			
14			(difference between regular tax and			
15			lar tax income or loss)			
16			r tax income or loss)			· · · · · · · · · · · · · · · · · · ·
17	Circulation costs (differen	ence between regular tax and				
18			egular tax income)			
19 20	Research and exection	e Delween regulai tax and Aw	IT) n regular tax and AMT)			· · · · · ·
20 21						
22	Intangible drilling costs	•	/ 1, 1987			
23	• •		adjustments			
24			instructions for the limitation that			)
25			ine lines 1 through 24		•••••••••••••••••••••••••••••••••••••••	53,538
		below before going to line 26				· / /
26			·	26	50,030	
27	Estate tax deduction (fr	rom Form 1041, line 19)		27	·	
28					28	50,030
29			ole income. Subtract line 28 from li			3,508
	If line 29 is:					
	<ul> <li>\$22,500 or less, stop</li> </ul>	here and enter -0- on Form	1041, Schedule G, line 1c. The es	tate or		
		e alternative minimum tax.				
	• Over \$22,500, but le	ss than \$165,000, go to line 4	45.			
	• \$165,000 or more, e	nter the amount from line 29 c	on line 51 and go to line 52.	<u></u>		
Pa	art II Income E	Distribution Deduction	on a Minimum Tax Basis	;	·····	
30		nimum taxable income (see i	· · · · · · · · · · · · · · · · · · ·			53,538
31	Adjusted tax-exempt in	terest (other than amounts inc	cluded on line 8)			
32			, column (1). If a loss, enter -0-			
33			d paid or permanently set aside for			
	purposes (from Form 1	041, Schedule A, line 4)				
34			irposes from gross income (see instruct	ions)		
35		d on a minimum tax basis inclu			35 (	3,508)
36			luded on line 25. Enter as a positi			EA 020
37			ITI). Combine lines 30 through 36. If ze			50,030
38			m 1041, Schedule B, line 9)			50,030
39			to be distributed (from Form 1041,			50,030
40	Total distributions. Add					
41			amounts included on line 8)		41 42	50,030
_42_	entative income distri	oution deduction on a minimur	m tax basis. Subtract line 41 from	IIIIe 40	42	

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

Schedule I (Form 1041) (2011)

Schee	ule   (Form 1041) (2011) ELMER H BRUNSTING DECEDENTS TR D	<u>rd 27-64531(</u>	00	Page 2
Pa	Income Distribution Deduction on a Minimum Tax Basis (contin	iued)		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37.			
	If zero or less, enter -0-		43	50,030
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line	43.	<u></u>	
5125-721	Enter here and on line 26		44 – 116	<u>е Соруозо</u>
8000000	Int III Alternative Minimum Tax			
45	Exemption amount	1	45	22,500
46	Enter the amount from line 29			
47	Phase-out of exemption amount     47       Subtract line 47 from line 46. If zero or less, enter -0-     48		4	
48			49	
49 50	Multiply line 48 by 25% (.25)		49 50	
50 51	Subtract line 49 from line 45. If zero or less, enter -0- 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			
52	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-			
	<ul> <li>\$175,000 or less, multiply line 51 by 26% (.26).</li> </ul>			
	• 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		55	
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here an			
	Schedule G, line 1c		56	
Pa	IT IV Line 52 Computation Using Maximum Capital Gains Rates			
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Work	sheet,		
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.			
57	Enter the amount from line 51		57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the			
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax			
	Worksheet, whichever applies (as refigured for the AMT, if necessary) 58			
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as			
	refigured for the AMT, if necessary). If you did not complete Schedule D			
	for the regular tax or the AMT, enter -0-			
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 <b>smaller</b> of that result or the amount from line 10 of the			
~ 4	Schedule D Tax Worksheet (as refigured for the AMT, if necessary) 60		64	
61	Enter the <b>smaller</b> of line 57 or line 60		61 62	
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 28%		02	
65	(.28) and subtract \$3,500 from the result	•	63	
64	Maximum amount subject to the 0% rate	2,300		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the			
-*	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax			
	Worksheet in the Instructions for Form 1041, whichever applies (as			
	figured for the regular tax). If you did not complete Schedule D or either			
	worksheet for the regular tax, enter -0- 65			1
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 68		_	
69	Subtract line 68 from line 67 69			
70	Multiply line 69 by 15% (.15)	▶	70	
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71	1		
71	Subtract line 67 from line 61 71			
72	Multiply line 71 by 25% (.25)	▶	72	·,
73	Add lines 63, 70, and 72		73	
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.	.28)		
-	and subtract \$3,500 from the result		74	
75	Enter the smaller of line 73 or line 74 here and on line 52		75 Schodu	ile ! (Form 1041) (2011)
DAA			Screat	

SCHEDULE D						OMB No. 1545-0092		
(Form 1041)	Form 1041) Capital Gains and Losses Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for							
Department of the Treasury Internal Revenue Service	Instructions for , if applicable).		2011					
Name of estate or trust ELMER H BRUNSTI 4-1-09 AS EST U	1 (mm)	ile Copy						
Note: Form 5227 filers need to a					0433	100		
Part I Short-Term	Capital Gains and Lo	osses – Assets	Held One Year or Le	55		·····		
(a) Description of property (Example: 100 shares 7% preferred of "Z"		(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 E	DWARD JONES VARIOUS	VARIOUS	2,516	2,	142	374		
<b>b</b> Enter the short-term gain or	r (loss), if any, from Schedu	ule D-1, line 1b			1b			
2 Short-term capital gain or (I	oss) from Forms 4684, 625	2, 6781, and 8824			2	<u></u>		
3 Net short-term gain or (loss	) from partnerships S corr	parations, and other o	states or trusts					
4 Short-term capital loss carry				•••••••	3			
Carryover Worksheet					4 (			
5 Net short-term gain or (lo column (3) on the back	oss). Combine lines 1a thro	ugh 4 in column (f). E	inter here and on line 13,	•	5	374		
COOPERATING CONTRACTOR OF A CONTRACTOR OF	Capital Gains and Lo	sses – Assets I	leid More Than One	Year	5			
(a) Description of property (Example: 100 shares 7% preferred of "Z"		(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)		(f) Gain or (loss) for the entire year Subtract (e) from (d)		
6a SEE ATTACHED E	DWARD JONES VARIOUS	VARIOUS	42,662	39,	786	2,876		
				. <u>.</u>				
<b>b</b> Enter the long-term gain or	(loss), if any, from Schedul	e D-1, line 6b			6b	· · · · · · · · · · · · · · · · · · ·		
7 Long-term capital gain or (lo	oss) from Forms 2439, 468	4, 6252, 6781, and 88	324		7			
8 Net long-term gain or (loss)	from partnerships, S corpo	prations, and other es	tates or trusts		8			
9 Capital gain distributions			SEE STATEMEN	NT 1	9	258		
<ul> <li>Gain from Form 4797, Part</li> <li>Long-term capital loss carry</li> </ul>			e 2010 Capital Loss		10			
Carryover Worksheet 12 Net long-term gain or (los column (3) on the back			Inter here and on line 14a,		<u>11 (</u> 12	3,134		
				•				

Schee	ule D (Form 1041) 2011 ELMER H BRUNSTING	DECEDI	ENTS TR	DTD	27-6453100	Page 2
Pa	rt III Summary of Parts I and II		(1) Benefic		(2) Estate's	(3) Total
	Caution: Read the instructions before completing the		(see ins	tr.)	or trust's	. ,
13	Net short-term gain or (loss)	13			37	4 374
14	Net long-term gain or (loss):				2 1 2	
a	Total for year					<u>4File Copy134</u>
Ь	Unrecaptured section 1250 gain (see line 18 of the wrksht.)					
c	28% rate gain	14c			3,50	8 3,508
15	Total net gain or (loss). Combine lines 13 and 14a	▶ <u>15</u>			·	
	If line 15, column (3), is a net gain, enter the gain on Form 104					
-	go to Part V, and <b>do not</b> complete Part IV. If line 15, column (3	), is a net los	s, complete Par		e Capital Loss Carryov	er worksneet, as
neces	incompany with the second s					
CONTRACTOR OF	nt IV Capital Loss Limitation			0.0		
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form	990-1, Part I	, line 4c, if a tru	st), the <b>sm</b>		
а	The loss on line 15, column (3) or b \$3,000	4044		000 T	<u>1</u>	
	If the loss on line 15, column (3), is more than \$3,000, or if For			-orm 990-1	, line 34), is a loss, comp	bete the Capital
61474-938	Carryover Worksheet in the instructions to figure your capital					
	Tax Computation Using Maximum Cap				unterent in Dent Los Dest II	and there is an
	<b>1041 filers.</b> Complete this part <b>only</b> if both lines 14a and 15 in		re gains, or an a	amount is e		
	on Form 1041, line 2b(2), and Form 1041, line 22, is more than		nationa if			
	on: Skip this part and complete the Schedule D Tax Workshe	et in the instr	rucuons ii.			
	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 1 <b>990-T trusts</b> . Complete this part <b>only</b> if both lines 14a and 15		qualified divider	de are incl	luded in income in Part I	of Form 990-T
	Form 990-T, line 34, is more than zero. Skip this part and complete the second					
				INSPECT III		
	4c, col. (2) is more than zero.	line 24)		17	3,408	
17	Enter taxable income from Form 1041, line 22 (or Form 990-T,	ine 34)			<u>J_100</u>	
18	Enter the <b>smaller</b> of line 14a or 15 in column (2) but not less than zero <b>18</b>		3,134			
40			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) <b>19</b>			t.		
20	,		3,134			
20						
21	If the estate or trust is filing Form 4952, enter the amount from line 4a; otherwise, enter -0-		o			
22	Distance line 00 line 00 lines on loss antes 0		8	22	3,134	
22			·····	23	274	
23	Subtract line 22 from line 17. If zero or less, enter -0-	••••••	·····	23	<u> </u>	
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 I	ine 242				
20	Yes. Skip lines 25 and 26; go to line 27 and check the "No		ĺ			
				25	274	
26				26	2,026	
27	Subtract line 25 from line 24 Are the amounts on lines 22 and 26 the same?	••••••••••	••••••			
21	Yes. Skip lines 27 thru 30; go to line 31. X No. Enter the sm	aller of line 17 or l	line 22	27	3,134	
			-			
20	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2,026	
28			·····	20	2/020	
29	Subtract line 28 from line 27			29	1,108	
30	······					166
31	Figure the tax on the amount on line 23. Use the 2011 Tax Ra					
51	(see the Schedule G instructions in the instructions for Form 1				2	41
		uri)			·····	
22	Add lines 30 and 31				2	207
32 33	Add lines 30 and 31 Figure the tax on the amount on line 17. Use the 2011 Tax Ra				·····	
33	(see the Schedule G instructions in the instructions for Form 1				3	<b>3</b> 622
34	Tax on all taxable income. Enter the smaller of line 32 or line				· · · · · · · · · · · · · · · · · · ·	
J4						4 207
	G, line 1a (or Form 990-T, line 36)	<u></u>	<u></u>		S	

SCHEDULE E	Suppleme	ental	Income a	and Los	S			ОМВ	No. 1545-00	74
(Form 1040)	(From rental r		ate, royalties, ates, trusts, R						2011	
Department of the Treasury Internal Revenue Service (99)	Attach to Form 1040, 1040					ions.		Attach	nment ence No.	13
Name(s) shown on return	7 Atlach to Form 1040, 1040			000 00pun	to mondo		al secu	irity number	official de con	
ELMER H BRUNS							F	File (	Copv	1
4-1-09 AS ES	<u>r utd 10-10-96</u>					27-6	453	<u>3100 -</u>	<b></b>	- 80. 
, , ,,,,	ments in 2011 that would require you to file F	form(s)	1099? (see ins	tructions)					Yes	No
	you file all required Forms 1099?								Yes	No
	or Loss From Rental Real Estate a C or C-EZ (see instructions). If you are an indi									Э
	perty listed on line 1, check the box in the last							ige z, inte	40.	
	reporting income not subject to self-employme			inde that pro	, ao a		-			
	ach property-street, city, state, zip			Type-from	2 For each	rental real		Fair Rental	Personal	QJV
				list below		perty listed, number of		Days	Use Days	ļ
A IOWA				1	days rente	ed at fair rental	A			
В					value and personal u	days with use. See	в			<u> </u>
<u> </u>	· · · · · · · · · · · · · · · · · · ·				instruction	s	C			L
Type of Property:										
1 Single Family Residence		Land		elf-Rental	<b>、</b>					
2 Multi-Family Residence	4 Commercial 6	Royalt	ties <u>8 O</u> t	ther (describ		perties				
Income:			A			B			с	
3a Merchant card and third	party payments. For 2011, enter -0-	3a	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	0						
	o you on line 3a	3b		44,923		· · ·	. 1			
	on line 3a that are not income (see instructions)	4		44,923						
Expenses:										
5 Advertising		5								
6 Auto and travel (see ins	tructions)	6								
7 Cleaning and maintenar	nce	7								
8 Commissions		8							,	
9 Insurance		9								
•	ional fees	10	<b>.</b>							
-		11								
	anks, etc. (see instructions)	12	···- <del></del>							
		14				<del></del>	+		· · ·	
		15								
		16		2,985						
		17								
18 Depreciation expense o	r depletion	18								
19 Other (list) 🕨		19	i							
20 Total expenses. Add lines 5 throu	gh 19	20		2,985						
21 Subtract line 20 from line	e 4. If result is a (loss), see			41 020						
	you must file Form 6198	21		41,938						
	state loss after limitation, if any,	22		0,	,		ļ	r		,
,	tructions)orted on line 3a for all rental properties	22	Ι		·		A			
	orted on line 3a for all royalty properties									
•	orted on line 4 for all rental properties					44,9	23			
•	orted on line 4 for all royalty properties			60.1						
•	orted on line 12 for all properties			00.			1			
	orted on line 18 for all properties			23f						
g Total of all amounts rep	orted on line 20 for all properties			23g	L	2,9				
•	mounts shown on line 21. <b>Do not</b> include any						24		<u>41</u>	938
	ses from line 21 and rental real estate losses				•	·····  -	25	[		)
	and royalty income or (loss). Combine line									
, , ,	e 40 on page 2 do not apply to you, also enter								/1	030
17, or Form 1040NR, lin	e 18. Otherwise, include this amount in the to Act Notice, see your tax return instruction	tal on lir <b>ns.</b>	ne 41 on page	۷	<u></u>	<u></u>	26	Scheduk	4 L / e E (Form 10	<u>938</u> 040) 2011
DAA										

			Final K-1	Amended K-1		<b>ЬЬІЪІ</b> ОМВ No. 1545-0092
Schedule K-1 (Form 1041)	2011	P				Current Year Income, Id Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax year beginning	1	Interest income	ions; credit	<b>3, an</b> 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		
Part I Information A	bout the Estate or Trust	3	Net short-term capital g	ain		
A Estate's or trust's employer identification r		4a	Net long-term capital ga	in		· · · · · · · · · · · · · · · · · · ·
27-6453100		4b	28% rate gain		12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured section 1:	250 gain		
4-1-09 AS EST U		5	Other portfolio and nonbusiness income			
C Fiduciary's name, address, city, state, and ANITA BRUNSTING		6	Ordinary business incor	ne		
TRUSTEE 2003 BLOOMINGDA		7	Net rental real estate in 41,	come 938	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income			·
	····	9	Directly apportioned de	ductions		
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 f	for the estate or trust				<u>B</u> *	123
		10	Estate tax deduction		E *	8,092 STMT
Part II Information A	bout the Beneficiary				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	LN TX 77079-5914		e attached staten <b>te.</b> A statement m			
		ber	neficiary's share of ductions from each	fincome and	directl	ly apportioned
		oth	er rental activity.			
				NA BORNES		ANDRESS AZZESZERY III
		<u>&gt;</u>				8556 A 488 85.778 63 8548 872 111 Events (1994 - 1995) A 49 854 872 111
		Use On	AND A STATE OF A STATE	, 1774 - BARLING BY KAR	n Katin	1995 - 1740-001 1977 (1976 - 1976 - 1975 - 1995 - 1995 - 1995 -
H X Domestic beneficiary	Foreign beneficiary	For IRS Use Only				

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9706

Schedule K-1 (Form 1041) 2011

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 Amount EDWARD JONES \$ 258 258 TOTAL \$