9700	04 [,]	Department of the Trea 1 U.S. Income mation about Form 1041	e Tax Retu	rn for Es						20	12	OMB No. 1545-0092
		all that apply:					·					
П		nt's estate	ELMER H BRUNSTING DECEDENTS TR DTD					C Employer identification number 27-6453100				
17	Complex		trust Name and title of fiduciary ANITA BRUNSTING									
		d disability trust										(Coopy
		S portion only)										aritable and split-
		Grantor type trust									ierest trusts, ix(es), see ir	check applicable structions.
		otcy estate-Ch. 7			o. (If a P.O. box, see the	e instru	ictions.)					
Н	•	otcy estate-Ch. 11	203 BTC	DOMINGD	ALE CIR							sec. 4947(a)(1). Check here
Н	City or town, state, and ZIP code									r i	f not a private	e foundation
-												sec. 4947(a)(2)
В		ber of Schedules K-1 hed (see	F Check applicable	Initial return	h Final return	⊢	Amended rei	tum		Ч°	Change in tru	sťs name
	instru	ictions)	boxes:	Change in			Change in fic	duciary's name			Change in fid	uciary's address
G	Check h	nere if the estate or filing trust r	made a section 645 el	ection	<u></u>	►	ļ				<u> </u>	
	1	I Interest income										10 200
	2	2a Total ordinary divi									2a	10,386
		Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust 6, 7										
a	3											
Ĕ	4	Capital gain or (los	ss). Attach Sched	lule D (Form	1041)						4	7,187
amoon	5		artnerships, othei	r estates and	trusts, etc. Attach	Sche	edule E (For	m 1040)			5	63,512
-	6	5 Farm income or (le	oss). Attach Sche	edule F (Form	n 1040)						6	
	7		loss). Attach Forr	n 4797	7						7	
	8											
	9										. 9	81,085
	10										10	
	11	• Terme									1 44 1	
	12											
	13	•	on (from Schedul	e Δ line 7)		• • • • • •	•••••					
	14		ant and return pr	onorer fees						•••••	14	
ď		4 Attorney, accounta 5a Other deductions	not subject to the	2% floor (at	tach schedule)		• • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • •		•••••	15a	
5		 b Allowable miscella 										1,487
t	16										100	1,487
Deductions	17								79,			
ے	118	 Aujusteu total income Income distribution dodus 	tion (1055). Sublidue	15) Attech Cohodi	les K 1 (Earm 10/1)	• • • • • •	L	17				and more decompany
	19		including costoin a	operation ekineti	nes tovos (ottoch com	oputoti		•••••			19	
		.									20	100
	20										20	100
	21											79,498
	22											23,902
	23											23,902
U	24	-										
Tay and Pavments		b Estimated tax pay										
Ě		c Subtract line 24b f									24c	
20	3	d Tax paid with For	m 7004 (see insti	ructions)			· · · · · · · · · · · · · · · · · · ·				24d	
		e Federal income ta	•						······································			
- La		Other payments:	f Form 2439		; g	Form	4136	· · · · · · · · · · · · ·	; it	otal 🕨	24h	
×	2											A
Ē			alty (see instruct	ions)		<i>.</i> .					26	4
	27											23,906
	28					ente	r amount ov					
	2		to be: a Credi	ted to 2013 (estimated tax		nd statements or		b Refunde			
Si	an 🗄	Jnder penalties of perjury, I decl rue, correct, and complete. Decl	laration of preparer (oth	er than taxpayer) i	is based on all information	n of wh	hich preparer has	any knowledge.	my knowledge a	iu delle	1, 11, 15	May the IRS discuss this return with the preparer
He												shown below (see instr.)?
Signature of fiduciary or officer representing fiduciary Date EIN of fiduciary if a financial institution									X Yes No			
		Print/Type preparer's name			Preparer's signature				Date		Check	
Paic	id RICHARD K RIKKERS CPA 04/1							5/13	3 self-emplo			
Pre	barer		ROESE &						- · · · - · · -	Fi	rm's EIN	▶ 42-1277139
Use	Only		40 NORTH									
		Firm's address 🕨 S	IOUX CEN	TER, I	<u>a 51250-</u>	182	24			Pł	none no.	<u>712-722-3375</u>

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

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Schedule All Contraction All of charable Deduction, Do not complete for a simple trusts or a pooled income fund. 1 Amount paids for white yourses thing rais increase (see instructions) 1 2 Texesempt income discubility of the simple statistic of charable purposes. Client in 1 3 Subtract for 2 for the six year allocated to capital jams paid or permanenty set alids for charable purposes. Client in 1 4 Capital jams for the six year allocated to capital jams paid or permanenty set alids for charable purposes. Client in 1 6 Schedule 5 6 7 Charable deduction. Schedule A. In 4 (frings any allocate baccin 1222 exclusion) 1 1 Adjuined is exempt instructions) 3 3 Total red pain from Schedule A. In 4 (frings any allocate scient 122 exclusion) 4 4 Exere amount on Schedule A. In 4 (frings any allocate scient 122 exclusion) 5 6 Exter any any any incluide on Schedule A. In a type in the intervice on the scient 2. 7 7 1 Schedule S. In the intervice on the scient 2. 7 8 a positive intervice. Contrine (ines 1 through J. I. 2aro 1 2 7 1 Schedule A. In the instructi	Form	1041 (2012) ELMER H BRUNSTING DECEDENTS TR DTD					Page 2
2 Taxesempt income allocable to charitable costitutions (see instructions)	Sc						
3 Subtlet line 2 hon line 1 Client Copy Addition Client	1						
Capital gains for the tax year allocated to copus and paid or permanently set aside for charitable purposes Add lines 3 and A Section 1202 exclusion allocated to capital gains paid or permanently set aside for charitable purposes (a) (b) (c) (c	2	Tax-exempt income allocable to charitable contributions (see instructions)			2		
	3	***************************************					
6 Social 1202 eachains allocable to calcillagins paid or permanently set aside for charitable processes (excitance) 7 Schedules B (allocable calculations) 7 Adjusted base instructions) 7 Adjusted base instructions) 7 Adjusted base instructions) 7 Adjusted base instructions) 8 Adjusted base instructions) 9 Total not gate instructions) 9 Copies gates instructions) 9 Copies	4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for c	charitable purposes		<u> 41 LO</u>	<u>py</u>	
puppers (see Instructions) g Charisbe deduction. Subtract in e.5. Inter here and on page 1. line 13. 7 Scheinble (B) Income Distribution Deduction 1 1 Adjusted take income (see instructions) 1 2 3 Total net gain from Schedule A (res instructions) 4 2 3 Total net gain from Schedule A (as a negative model. Fund (1, line 1, sections) 5 5 5 Enter any gain from page 1. line 4. as a negative model. Fund (1, line 4, s a loss, enter the loss as a positive number. 7 6 9 Intertundent form page 1. line 4. se a negative model. Fund (1, line 4, s a loss, enter the loss as a positive number. 7 7 9 Intertundent form page 1. line 4. se a negative model. Fund (1, line 4. s a loss, enter the loss as a positive number. 7 7 9 Intertundent for the server as determined. Inter (1, line 4. s a loss, enter the loss as a positive number. 9 9 9 Intertundent for the server as determined on line 1. line 1. line 4. s a loss, enter -0. 9 9 10 Other ancounts paid, cellist, or otherwise nagued to be distribution. 10 11 12 11 Total distributions. Add lines 3 are form in P.1. line 1. line	5	Add lines 3 and 4			5		
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Form 8879-F	IRS e-file Signature Authorization	for Form 1041	OMB No. 1545-0967
Form OOI 3-1	, ending	2012	
Department of the Treasury Internal Revenue Service	r records.	2012	
Name of estate or trust		Employer identifica	-
	TING DECEDENTS TR DTD	Client C	Jopy
	UTD 10-10-96	27-64531	
Name and title of fiduciary			
ANITA BRUNSTI	NG		
TRUSTEE			
	m Information (Whole Dollars Only)		01 005
 Total income (Form 			81,085
2 Income distribution	deduction (Form 1041, line 18)	2	70 400
	rm 1041, line 22)		<u>79,498</u> 23,902
4 Total tax (Form 104	1, line 23)		23,902
5 Tax due or overpay	ment (Form 1041, line 27 or 28) on and Signature Authorization of Fiduciary (Be sure	o to got a conv of the estate's	23,900
		e to get a copy of the estates	
trust's re			<u> </u>
2012 electronic income tax re- correct, and complete. I furth- electronic income tax return. estate's or trust's return to the (b) the reason for any delay its designated Financial Ager tax preparation software for p to this account. To revoke a to the payment (settlement) or receive confidential information	teclare that I am a fiduciary of the above estate or trust and that I have eturn and accompanying schedules and statements, and to the best of er declare that the amounts in Part I above are the amounts shown on I consent to allow my electronic return originator (ERO), transmitter, of e IRS and to receive from the IRS (a) an acknowledgment of receipt of in processing the return or refund, and (c) the date of any refund. If ap at to initiate an electronic funds withdrawal (direct debit) entry to the fir payment of the estate's or trust's federal taxes owed on this return, and payment, I must contact the U.S. Treasury Financial Agent at 1-888-3 date. I also authorize the financial institutions involved in the processing on necessary to answer inquiries and resolve issues related to the pay is my signature for the estate's or trust's electronic income tax return a withdrawal.	f my knowledge and belief, it is true, in the copy of the estate's or trust's or intermediate service provider to send to or preason for rejection of the transmission opplicable, I authorize the U.S. Treasury ar nancial institution account indicated in the d the financial institution to debit the entri 53-4537 no later than 2 business days p g of the electronic payment of taxes to yment. I have selected a personal	he n, nd e y
Fiduciary's PIN: chec		to enter my PIN 10540 as m	

ERO firm name	do not enter all zeros
on the estate's or trust's 2012 electronically filed income tax return.	
As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my estate's or trust's 2012 electronically filed income tax return.	PIN as my signature on the
Signature of	
fiduciary or officer representing	
the fiduciary	Date ▶04/05/13
ANITA BRUNSTING	
Part III Certification and Authentication	
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	42051284948 do not enter all zeros
I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronic or trust indicated above. I confirm that I am submitting this return in accordance with the require Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, Trusts for Tax Year 2012.	uirements of Pub. 3112, IRS e-file
ERO's signature 🕨	Date ▶04/15/13
ERO Must Retain This Form — See Instru	uctions
Do Not Submit This Form to the IRS Unless Reque	ested To Do So
For Paperwork Reduction Act Notice, see instructions.	Form 8879-F (2012)

2012 Form 1041-V

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

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

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

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

How To Fill In Form 1041-V

Line 1. Enter the estate's or trust's employer identification number (EIN) as shown on its return. Line 2. Enter the amount you are paying by check or money order.

Line 3. Enter the name of the estate or trust.

Line 4. Enter your name and title.

Line 5. Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

How To Prepare the Payment

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

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

Department of the Treasury Internal Revenue Service

• Make sure the name of the estate in the appropriate appropriste appropriate appropriate appropriate the check or money order.

 Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.

• To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX--" or "\$ XXX XX/100").

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

Detach Form 1041-V along the dotted line.

· Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.

• Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

		and and a second se Second second second Second second					Form 1041-V (2012)
_		▼ Det	ach Here and N	Mail With Your Paym CUT HERE	ent and Return V		
	E 1041-V		ur check or mo	yment Voucl ney order payable to ach this voucher to	o "United States Tr	-	OMB No. 1545-0092
	Internal Revenue Service (99)	coleocococococococo de secococo		Next to consider a static construction of the second s	2 Amount you are paying by check or money order		Dollars 23,906
type	3 Name of estate or trust		RUNSTING EST UTD	DECEDENTS 10-10-96	TR DTD		
Print or	4 Name and title of fiduciary	ANITA BRU TRUSTEE	NSTING				
٦	5 Address of fiduciary (number,	street, and room or suite	no.)				
	203 BLOOMINGE	DALE CIR					
1	City, state, and ZIP code						
	VICTORIA	TX	77904				
For	Penerwork Reduction Act Nation	no the Instructions for For	m 10/1				

aperwork Reduction Act Notice, see the Instructions for Form 1041.

3/00

	IEDULE I m 1041)	Alternative Minimum	Tax—Estates and Trus	ts	OMB No. 1545-0092
Department of the Treasury Internal Revenue Service		 Attach Information about Schedule I (Form 1041) an 	to Form 1041. d its separate instructions is at www.i	rs.gov/form1041.	2012
Name	of estate or trust			Employer identificat	ion number
		TING DECEDENTS TR DTD			opy
	a al ala al al ana al al al al	<u>UTD 10-10-96</u>		27-64531	00
<u></u>		or Trust's Share of Alternative Minimun			70 500
1		or (loss) (from Form 1041, line 17)			79,598
2					
3	laxes				1,487
4		deductions (from Form 1041, line 15b)			1,407
5	Refund of taxes			.	
6	Depletion (difference be	etween regular tax and AMT)	•••••••••••••••••••••••••••••••••••••••		
7	Inter operating loss deal	uction. Enter as a positive amount			
8	Overlife of an and business	private activity bonds exempt from the regular tax			
9	Qualmed small busines	s stock (see instructions) ock options (excess of AMT income over regular tax	·····		· · · -
10					
11		s (amount from Schedule K-1 (Form 1041), box 12, o nips (amount from Schedule K-1 (Form 1065-B), box			
12 13	Disposition of property	(difference between AMT and regular tax gain or loss	٥) م	13	
14		placed in service after 1986 (difference between reg			
15		ence between AMT and regular tax income or loss)			
16	Loss limitations (differe	nce between AMT and regular tax income or loss)			
17	Circulation costs (differ	ence between regular tax and AMT)		10	
18	Long-term contracts (differ	fference between AMT and regular tax income)		18	
19		between regular tax and AMT)			
20	Research and experime	ental costs (difference between regular tax and AMT)	•	20	
21	Income from certain inc	stallment sales before January 1, 1987	′	21 (
22	Intendible drilling costs	preference		22	
23	Other adjustments inc	luding income-based related adjustments	•••••••••••••••••••••••••••••••••••••••	· · · · · · · · · · · · · · · · · · ·	
24		rating loss deduction (See the instructions for the limit			
25		nimum taxable income. Combine lines 1 through 24			81,085
20		below before going to line 26.	· · · · · · · · · · · · · · · · · · ·	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
26		uction from Part II, line 44	26		
27	Estate tax deduction (fr	rom Form 1041, line 19)	27		
28	Add lines 26 and 27				
29	Estate's or trust's share	of alternative minimum taxable income. Subtract line	e 28 from line 25	29	81,085
	If line 29 is:			······	
		here and enter -0- on Form 1041, Schedule G, line	1c. The estate or		
		e alternative minimum tax.			
	• Over \$22,500, but le	ss than \$165,000, go to line 45.			
		nter the amount from line 29 on line 51 and go to line	52.		
Pa	and the second states	Distribution Deduction on a Minimum Ta		·	
30		nimum taxable income (see instructions)		30	81,085
31	Adjusted tax-exempt in	terest (other than amounts included on line 8)		31	
32	Total net gain from Sch	nedule D (Form 1041), line 15, column (1). If a loss, ε	enter -0-	32	
33		x year allocated to corpus and paid or permanently s			
				33	
34	Capital gains paid or perm	anently set aside for charitable purposes from gross income	(see instructions)	34	
35					7,187)
36	Capital losses compute	d on a minimum tax basis included on line 25. Enter	as a positive amount	36	
37		e minimum taxable income (DNAMTI). Combine lines 30 throu			73,898
38		distributed currently (from Form 1041, Schedule B, lir			
39	Other amounts paid, cr	edited, or otherwise required to be distributed (from F	Form 1041, Schedule B, line 10)	39	
40		lines 38 and 39			

Schedule I (Form 1041) (2012)

41 42

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

	Income Distribution Deduction on a Minimum Tax Basis	(continued)			
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from li	ine 37.			
	If zero or less, enter -0-			43	73,898
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42	2 or line 43.		1	Com
	Enter here and on line 26			A AT	Сору
Pa	Int III Alternative Minimum Tax				
45	Exemption amount	1 1		45	22,500
46	Enter the amount from line 29		81,085		
47	Phase-out of exemption amount		75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-		6,085		1 501
49	Multiply line 48 by 25% (.25)		····· -	49	<u> </u>
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	60,106
51	Subtract line 50 from line 46			51	00,100
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends				
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the	AMT, IT			
	necessary). Otherwise, if line 51 is—				
	 \$175,000 or less, multiply line 51 by 26% (.26). Ours \$175,000 multiply line 54 by 26% (.28) and subtrast \$2,500 from the result 		38	52	14,106
E?	• Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result			52 53	90
53 54	Alternative minimum foreign tax credit (see instructions)			54	14,016
54 55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Si			55	23,902
55 56	Alternative minimum tax, Subtract line 55 from line 54. If zero or less, enter -0 Enter		/	33	20,002
50				56	C
P	art IV Line 52 Computation Using Maximum Capital Gains Rate			50	
1988.82	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D T				-
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this p				
57	Ester the success from the Ed.			57	60,106
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the				
•••	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax		9992848 8		
	Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	13,833		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as	-			
•••	refigured for the AMT, if necessary). If you did not complete Schedule D				
	for the regular tax or the AMT, enter -0-	59			
60	If you did not complete a Schedule D Tax Worksheet for the regular tax				
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and				
	59 and enter the smaller of that result or the amount from line 10 of the				
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	13,833		
61	Enter the smaller of line 57 or line 60			61	13,833
62	Subtract line 61 from line 57		ΞΕ	62	46,273
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 b				
	(.28) and subtract \$3,500 from the result	,	►	63	12,031
64	Maximum amount subject to the 0% rate		2,400		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the				
	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax				
	Worksheet in the Instructions for Form 1041, whichever applies (as				
	figured for the regular tax). If you did not complete Schedule D or either			1	
	worksheet for the regular tax, enter -0-	65	65,665	÷	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	00		
67	Enter the smaller of line 57 or line 58		13,833		
68	Enter the smaller of line 66 or line 67	68			
69	Subtract line 68 from line 67	69	13,833		
70	Multiply line 69 by 15% (.15)		▶ [_	70	2,075
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25)		▶∟	72	
73	Add lines 63, 70, and 72			73	14,106
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 b				
14				I	15 (00)
14	and subtract \$3,500 from the result		L	74	15,628

Department of the Treasury nternal Revenue Service		www.irs.gov	/form1041.			
		R DTD		Clie	ent (Fication number
4-1-09 AS EST UTD 10				27-	6453	100
Part I Short-Term Capital (ses – Assets H	eld One Year or Les	S		
(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other bas (see instructions)	sis	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1aJP MORGAN HIGH YIEL	D VARIOUS	05/24/12	135		135	
PIONEER FUND	VARIOUS	10/12/12	183		181	2
BRANDYWINE BLUE	09/09/11	05/24/12	386		330	56
CREDIT SUISSE COM F	ET STRAT 09/09/11	05/24/12	1,244	1,	512	-268
WASH SALE						268
b Enter the short-term gain or (loss), if a	any, from Schedule	D-1, line 1b			1b	50
2 Short-term capital gain or (loss) from	Forms 4684, 6252,	6781, and 8824			2	
3 Net short-term gain or (loss) from par4 Short-term capital loss carryover. Enter					3	
Carryover Worksheet 5 Net short-term gain or (loss). Com	bine lines 1a throug	h 4 in column (f). En	ter here and on line 13,		4 (
And a second s	Coinc and Loo	Acceto H	old More Than One \	>	5	108
Part II Long-Term Capital C (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other bas (see instructions)	sis	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a BRANDYWINE BLUE	06/09/10	05/24/12	6,815	5,	822	993
DWS SMALL CAP VALUE	06/09/10	05/24/12	161		147	14
	ОСК _06/09/10	05/24/12	10,834	10,	739	95
DODGE & COX INCOME	06/09/10	05/24/12	5,218	5,	070	148
ING GLOBAL REAL EST		05/24/12	271		227	44
b Enter the long-term gain or (loss), if a	ny, from Schedule	D-1, line 6b			6b	5,071
7 Long-term capital gain or (loss) from	Forms 2439, 4684,	6252, 6781, and 882	24		7	
8 Net long-term gain or (loss) from part	tnerships, S corpora	ations, and other esta	ates or trusts		8	
9 Capital gain distributions			SEE STATEMEN	NT 1	9	714
0 Gain from Form 4797, Part I					10	
1 Long-term capital loss carryover. Ente Carryover Worksheet					11 (
2 Net long-term gain or (loss). Comb column (3) on the back	ine lines 6a through	n 11 in column (f). Er	nter here and on line 14a,		12	7,079
For Paperwork Reduction Act Notice, se	e the Instructions	for Form 1041.			Sched	ule D (Form 1041) 2012

OMB No. 1545-0092

2012

Attach to Form 1041, Form 5227, or Form 990-T.
Information about Schedule D (Form 1041) and its separate instructions is at
www.irs.gov/form1041

Capital Gains and Losses

Department of the Treasury

SCHEDULE D

(Form 1041)

9706

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Sche	dule D (Form 1041) 2012 ELMER H BRUNSTING D	ECED	ENTS TR	DTD	27-6453100			Page 2
ALC: 100000	rt III Summary of Parts I and II Caution: Read the instructions before completing this p		(1) Benefi (see in:		(2) Estate's or trust's		(3) T	otal
	Al d al address and an desay	13		5u.)	10	18		108
13	Net short-term gain or (loss)	13				<u> </u>		100
14	Net long-term gain or (loss):	14a			Clier	ndel (<u>Copy</u>	7,079
a	Total for year	14b					<u>copy</u>	
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	140 14c			·	-		
C 4 F	28% rate gain	140	· · · · · ·		7,18	7		7,187
15 Note	Total net gain or (loss). Combine lines 13 and 14a ▶ : If line 15, column (3), is a net gain, enter the gain on Form 1041, lin			rt Lline (1a)			2) are net	<u> </u>
	, go to Part V, and do not complete Part IV. If line 15, column (3), is							
		a net ios						
neces								
144300000	IT IV Capital Loss Limitation	T Dod I	line de if e tr	unt) the em	allor of			
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990	-I, Parti	, line 4c, ir a tr	usi), ine sm		16		,
a	The loss on line 15, column (3) or b \$3,000		a 1 line 22 (ar	Earm 000 T			the Canital	/
				FOIII 990-1	, ine 54), is a loss, com	piere		
100001/1//	Carryover Worksheet in the instructions to figure your capital loss							
	Tax Computation Using Maximum Capital 1 1041 filers. Complete this part only if both lines 14a and 15 in colu			omount is e	ntered in Part I or Part I	hne I	there is an	
			ue gains, or an	amount is e		i anu		
•	on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero		austiona if					
	ion: Skip this part and complete the Schedule D Tax Worksheet in							
	ther line 14b, col. (2) or line 14c, col. (2) is more than zero, or	~						
• B(oth Form 1041, line 2b(1), and Form 4952, line 4g are more than zern n 990-T trusts. Complete this part only if both lines 14a and 15 are	u. daipe or	qualified divide	ands are incl	luded in income in Part I	of Fr	orm 990-T	
Form	Form 990-T, line 34, is more than zero. Skip this part and complete t	bo Scho		orkehoet in	the instructions if either	line 1	4h col (2) c	ιr
		ne Sche		ORSHCOL III			10, 00i. (L) C	
	I4c, col. (2) is more than zero. Enter taxable income from Form 1041, line 22 (or Form 990-T, line	24)		17	79,498			
17	1 1	34)			<u></u>			
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero		7,079					
40								
19	Enter the estate's or trust's qualified dividends from							
	Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) 19		6,754					
20			13,833					
20								
21	If the estate or trust is filing Form 4952, enter the amount from line 4q; otherwise, enter -0-		0	k				
				22	13,833			
22				23	65,665			
23								
74	Enter the smaller of the amount on line 17 or \$2,400			24	2,400			
24	Is the amount on line 23 equal to or more than the amount on line 2	242	· · · · · · · · · · · · · · · · · · ·					
25	\boxed{X} Yes. Skip lines 25 and 26; go to line 27 and check the "No" bo							
	No. Enter the amount from line 23			25				
26	Subtract line 25 from line 24			26				
20	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 smaller	of line 17	or line 22	27	13,833			
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28				
20		· · · · · · · · · · ·						
29	Subtract line 28 from line 27			29	13,833			
29 30						30		2,075
	Multiply line 29 by 15% (.15) Figure the tax on the amount on line 23. Use the 2012 Tax Rate S	chedule :	for Estates and	Trusts				
31	(see the Schedule G instructions in the instructions for Form 1041)					31		21,917
		·		· · · · · · · · · · · · · · · ·	····· ►			
20	Add lines 20 and 21					32		23,992
32	Add lines 30 and 31 Figure the tax on the amount on line 17. Use the 2012 Tax Rate S	chedule	for Fetates and	Truete				
33	(see the Schedule G instructions in the instructions for Form 1041)					33		26,758
24	Tax on all taxable income. Enter the smaller of line 32 or line 33					+		
34						34		23,992
	G, line 1a (or Form 990-T, line 36)	<u></u>	<u></u>	<u></u>			tule D (Form	n 1041) 2012

(Form 1041)			-	m 1041)		0040
Department of the Treasury		Attach to Sche	2012			
Internal Revenue Service		about Schedule D RUNSTING D		its separate instructions is		1
		EST UTD 1		IR DID	Employer ider	tification number
				eld One Year or Less	Client C	CODV
(a) Description of pro		(b) Date	(c) Date sold			(f) Gain or (loss)
100 sh. 7% preferre		acquired (mo., day, yr.)	(mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	Subtract (e) from (d)
1a JP MORGAN	I HIGH YIB					
		VARIOUS	05/24/12	196	193	3
LOOMIS SA	AYLES INV	GRADE BD	05 (04 (10	1 (1	1 (1	2
OPPEN CON	M STRAT 7	09/09/11 TL RET	05/24/12	161	164	-3
OTTEN CON		12/22/11	05/09/12	284	262	22
PIMCO TOT	AL RETURN		00/00/12			
		09/09/11	05/24/12	267	258	9
PIONEER I	TUND					
		12/23/11	10/12/12	103		19
<u> </u>						
			· · · · · · · · · · · · · · · · · · ·			
	<u>.</u>					
	·····			······		
ł. Pł						
·						
		- I	I			
1b Total. Combine th	e amounts in colur	nn (f). Enter here ar	n <u>d on Sch</u> edule D, li	ine 1b		50

Continuation Sheet for Schedule D

(Form 1041)

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

DAA

9706

SCHEDULE D-1

Schedule D-1 (Form 1041) 2012

OMB No. 1545-0092

nedule D-1 (Form 1041) 2012 ne of estate or trust as shown on Form 1041. Do not e			n on the other side.	Employer	identification number
ELMER H BRUNSTING DE 4-1-09 AS EST UTD 10		R DTD		27-6	453100
art II Long-Term Capital (ses–Assets Held	More Than One Ye	ear	_
(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)	Colorado or (loss) Subtract (e) from (d)
a INVESTMENT CO OF A	MERICA 06/09/10	05/24/12	5,511	4,697	8
JP MORGAN CORE BON		05/24/12	252	240	
JP MORGAN HIGH YI		05/24/12	4,586	4,511	
MFS RESEARCH INTE	NATIONAL 06/09/10	05/24/12	1,595	1,484	1
OPPENHEIMER INTL E	D 06/09/10	05/24/12	2,233	2,198	
OPPEN COM STRAT TI	L RET VARIOUS	05/09/12	4,205	3,886	3
PIONER FUND	VARIOUS	VARIOUS	19,811	16,302	3,5
T ROWE PRICE EQUIT	Y INCOME 06/09/10	05/24/12	826	701	1
T ROWE PRICE NEW I	NCOME 06/09/10	05/24/12	2,664	2,593	
		· · · · · · · · · · · · · · · · · · ·			
······································					
······································					

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

5,071 Schedule D-1 (Form 1041) 2012

Page 2

814

12

75

111

35

319

125

71

3,509

SCH	EDULE E			Suppleme	ental	Incom	e and Lo	DSS			OMB N	o. 1545-0074
	m 1040)	(F	rom rental real estate	••					rusts, I	REMICs, et	c.) 🤈	012
	nent of the Treasury Revenue Service (99)		Information about \$	Attach to F Schedule E an		-	-		.irs.gov	//form1040.	Attachm	
) shown on return					-				Your social	security number	
ΕĪ	MER H BRUNS	TIN	G DECEDENTS	TR DTD						Clien	it Copy	1
4-	-1-09 AS EST	UT	<u>D 10-10-96</u>							27-64	<u>53100 ′</u>	
Pa			SS From Rental Re Z (see instructions). If									
A	Did you make any payr											es No
в	If "Yes," did you or will	you file	e all required Forms 109	99?							Π Υ	es No
1a	Physical address or	f each	property (street, city, st	ate, ZIP code)								
Α	IOWA											
В												
C									_			
1b	Type of Property			ental real estate		*			Fair	Rental Days	Personal Use	QJV
	(from list below)		· ·	ort the number						Nantai Days	Days	
A	5			e days. Check meet the requir				A				
В				joint venture. S				В				
_ C]							C			<u>i</u>	
Туре	of Property:											
1 S	ingle Family Residence	3	Vacation/Short-Term	Rental 5	Land	7	Self-Rental					
<u>2 N</u>	lulti-Family Residence	4	Commercial	6	Royalti	es 8	Other (desc	ribe)				
Inco	ne:			Properties:			A	_		B		С
<u>3</u> R	ents received		<u></u>	· · · · · · · · · · · · · · · · · · ·	3		66,77	8			_	
4 R	oyalties received				4							
Expe	nses:				1							
5 A	dvertising			· · · · · · · · · · · · · · · · · · ·	5							
	uto and travel (see instr		•		6							
	leaning and maintenand				7							
8 C	ommissions		· · · · · · · · · · · · · · · · · · ·		8		·· · · -				_	
	surance				9			_			_	
	egal and other professio				10			_				<u> </u>
	lanagement fees				11			_				<u>-</u>
	lortgage interest paid to bar				12							
	Other interest				13							
	lepairs				14							
	upplies	• • • • • •	• • • • • • • • • • • • • • • • • • • •		15 16		3,26	6				
16 T							5,20			· · · · · · · · · · · · · · · ·		
	Itilities				17							<u>_</u>
	epreciation expense or Other (list)				<u>18</u> 19							
	• • • • • • • • • • • • • • • • • • • •				20		3,26	6				
	otal expenses. Add lines 5 throug Subtract line 20 from line						0,20	<u> </u>			· · ·	<u>.</u>
	esult is a (loss), see inst	-										
	le Form 6198		-		21		63,51	2				
	eductible rental real est							_				
	n Form 8582 (see instr				22	r		¥			¥)
	otal of all amounts report					· · · · · ·	2:	Ba		66,77	8	
	otal of all amounts repo		•									
	otal of all amounts repo			-				Bc				
	otal of all amounts report							Sd				
	otal of all amounts report							Be		3,26	6	
	ncome. Add positive am									2	4	63,512
	osses. Add royalty loss			-						2	5 ()
	otal rental real estate											
	Parts II, III, IV, and line			-								
	7, or Form 1040NR, line					e 41 on pa	age 2	<u></u>	<u></u> .	2		63,512
	Paperwork Reduction										Schedule	E (Form 1040) 2012

Form	1116				Forei	gn Tax Cr	edit				OMB No. 1545-0121
FUIII					•	ual, Estate, or	•				2012
	tment of the Treasury		N 1 <i>C C</i>			1040, 1040NR,	-		u		Attachment Sequence No. 19
	al Revenue Service	(99)		ion about Form	1116 and 10	s separate inst	ructions is a	Identifying numb			
Name F	LMER H B	RUNSTIN	IG DECE	DENTS TR					Clier		
	-1-09 AS							27-6453	100		
	a separate Form				low. See Cat	egories of Inco	me in the inst	tructions. Check	only one	box on	each
Form	n 1116. Report al	l amounts in L	J.S. dollars ex	cept where spec	cified in Part I	l below.	_	_			
a	X Passive cate		c	Section 901			e	Lump-sum	distributior	IS	
b	General cate	gory income	d	Certain incor	me re-sourced	d by treaty					
	Desident of (nom	o of country)	LIN	ITED STA	TES						
	Resident of (name) If you paid taxe					umn A in Part I a	and line A in F	Part II. If you pa	id taxes to		
	e than one foreig										
50000000			,	s From Sour					y Check	ked A	bove)
					Foreign	Country or U.S	6. Possessio	n			Total
g	Enter the name	•	country	A		В		C		(Add	cols. A, B, and C.)
	or U.S. possess		►	VARIOUS	2.5.844-98849333388 2353		2000000888888001 88000988		<u></u>		
1a	Gross income from shown above and			1100.00							
	(see instructions)	:									
	INTEREST				4,977				1	a	4,977
b	Check if line 1a is services as an en										
	sation from all so										
	& you used an all its source (see in		o determine								
	· · · · · · · · · · · · · · · · · · ·	· · · · · ·	····· 🗋								
Ded	uctions and los	ses (Caution: S	ee instructions):								
2	Expenses definitely line 1a (attach	related to the ind	come on								
						<u>.</u>					
3	Pro rata share definitely relat		ctions not								
а	Certain itemized										
b	deduction (see in Other deds.	structions)	· · · · · · · · · · · · · · ·								
	(attach stmt.)					-					
c d	Add lines 3a ar Gross foreign sou	Id 3D	a instructions)		6,771						
e	Gross income from a			8	4,354						
f	Divide line 3d by				.0803						
g	Multiply line 3c										
4	Pro rata share of inte	erest expense (see	instructions):								
а	Home mortgage inter				#:::2200::052530 0 8			***************************************	x		
в.	Home Mortgage Inter		ns)								
b 5	Other interest e										
6	Add lines 2, 3g	-								5	
7				It here and on lir	ne 15, page 2						4,977
P				Accrued (see							
	Credit is claimed					Foreign taxes pai	d or accrued				
	for taxes (you must check one)										
ntry	(h) X Paid			ign currency				in U.S. d	1	T	
Country	(i) Accrued	Taxe	es withheld at sou	irce on:	(n) Other foreign taxes	Taxe	es withheld at sour	rce on:	(r) Oth foreign ta		 (s) Total foreign taxes paid or
-	(j) Date paid	(k) Dividends	(I) Rents	(m) Interest	paid or	(o) Dividends	(p) Rents	(q) Interest	paid o	r	accrued (add cols.
Δ	or accrued VARIOUS		and royalties		accrued	90	and royalties		accrue	<u>"</u>	(o) through (r)) 90
A B	VIII(1000					1 50					
C C									1		
8	Add lines A th	rough C, col	umn(s). Ente	er the total here	and on line	9, page 2			🕨	8	90
For	Paperwork Red	uction Act N	otice, see in	structions.							Form 1116 (2012)

For	Paperwork	Reduction	Act	Notice,	see	instructions.	

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ELMER	н	BRUNSTING	DECEDENTS	ΤR	DTD	27-6453100

Form	1116 (2012)			Page 2
Pa	Int III Figuring the Credit			
9	Enter the amount from line 8. These are your total foreign taxes paid			
	or accrued for the category of income checked above Part I	9	90	0
			Client	ГСору
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10		90	
			đ 33.	
12	Reduction in foreign taxes (see instructions)	12 ()	
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			90
15	Enter the amount from line 7. This is your taxable income or (loss) from		100 1918	
	sources outside the United States (before adjustments) for the category			
	of income checked above Part I (see instructions)	15	4,977	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign			
••	source taxable income. (If the result is zero or less, you have no			
	foreign tax credit for the category of income you checked above			
	Part I. Skip lines 18 through 22. However, if you are filing more than			
		17	4,977	
	one Form 1116, you must complete line 20.)		<u> </u>	
18	Individuals: Enter the amount from Form 1040, line 41, or Form			
	1040NR, line 39. Estates and trusts: Enter your taxable income		71,694	
	without the deduction for your exemption SEE STATEMENT 2	18	<u></u>	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gai	ins, see		
	instructions.			0.0004
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			0.0694
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, er	nter the		
	amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 10	041,		
	Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37		20	23,992
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), s	see		
	instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)		21	1,665
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip line			
	through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in			
	instructions)		▶ 22	90
P	art IV Summary of Credits From Separate Parts III (see instruction			
23	Credit for taxes on passive category income	23	90	
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25	i ag	
26	Credit for taxes on lump-sum distributions			
20			27	90
27 28	· · · · · · · · · · · · · · · · · · ·			90
	Enter the smaller of line 20 or line 27 Reduction of credit for international boycott operations. See instructions for line 12			
29 20	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 10		·····	
30	· · · ·		▶ 30	90
	Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	<u></u>		4440

Form 1116 (2012)

5700	1116	I				MIN TAX					OMB No. 1545-0121
For	1116					Jual, Estate, or					
				► At	•	n 1040, 1040NR	•	ю-т.			2012
	rtment of the Treasury al Revenue Service	(99)	Information			ts separate ins			/form1116	i.	Attachment Sequence No. 19
Name		<u>}</u>				,		Identifying numb	er as shown	on page '	1 of your tax return
	LMER H E -1-09 AS				R DTD			27-6453		nt C	Сору
-	a separate Form				low. See Ca	tegories of Inco	ome in the ins			box on	each
Form	n 1116. Report a	II amounts in l	J.S. dollars ex	cept where spe	cified in Part	Il below.					
a [X Passive cate	gory income	c [Section 901	(j) income		е	Lump-sum	distribution	ıs	
b	General cate	egory income	d	Certain inco	me re-source	ed by treaty					
f	Resident of (nam	ne of country)	UN:	ITED STA	ATES						·
	e: If you paid tax							• •	id taxes to	I	
0000000	ethan one forei art I Tax					ide the Unite			v Check		hove)
1694.Q						Country or U.					Total
g	Enter the name	of the foreign	country	A		B		C		(Add	cols. A, B, and C.)
•	or U.S. posses	-		VARIOUS	;						<u></u>
1a	Gross income fro		n country								
	shown above and		ecked above								
	(see instructions	۰									
	INTEREST	/ DIVID	ENDS		5,313				1	a	5,313
b	Check if line 1a				5,515					<u> </u>	
	services as an e	mployee, your to	tal compen-			8		100			
	sation from all so & you used an a										
	its source (see in										
Ded	uctions and los	ses (Caution: S	ee instructions):								
2	Expenses definite										
2	line 1a (attach statement)										
3	Pro rata share definitely rela		ctions not								
а	Certain itemized										
b	deduction (see in Other deds.	nstructions)	···· -								
	(attach stmt.)										
C	Add lines 3a a				6 771						
a	Gross foreign so Gross income from a	•	· · -		6,771 4,354						
f	Divide line 3d by				.0803						
		•	1000015)	0	.0005						
g	Multiply line 3c	• • • • •	·····		- M. W						
4	Pro rata share of int		1 1 1			- 6 - 11 - 11					
а	Home mortgage inte Home Mortgage Inte										
b	Other interest										
5	Losses from fo	oreign sources									
6	Add lines 2, 3g	, 4a, 4b, and 5	5							s	
7	2992220222			there and on lir			<u> </u>		▶ <u> </u> 7	,	5,313
<u> </u>		reign Taxes	s Paid or A	ccrued (see	e instructio	ons)					
	Credit is claimed for taxes (you					Foreign taxes pa	id or accrued				
~	must check one)										
Country	(h) X Paid			n currency	(-) 0"	- <u> </u> _		in U.S. d	1		
อี	(i) Accrued	Taxe	es withheld at source	ce on:	 (n) Other foreign taxes 	Tax	es withheld at sou	urce on:	(r) Othe foreign ta		 (s) Total foreign taxes paid or
	(j) Date paid	(k) Dividends	(I) Rents	(m) Interest	paid or	(o) Dividends	(p) Rents	(q) Interest	paid or		accrued (add cols.
A	or accrued	L	and royalties		accrued	90	and royalties		accrued	1	(o) through (r)) 90
B	······					-+		+	+		
c				1			-		†		
8	Add lines A fl	hrough C. col	umn(s). Enter	the total here	and on line	9, page 2				8	90
	Paperwork Red								· · · ·		Form 1116 (2012)

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				Z	ALT	MIN TAX
ELMER	Н	BRUNSTING	DECEDENTS	TR	DTI	27-6453100

2224.5	n 1116 (2012) art III Figuring the Credit				Page 2
9	Enter the amount from line 8. These are your total foreign taxes paid		0.0		
	or accrued for the category of income checked above Part I	9		bot	Сору
40				71 I L	Сору
10	Carryback or carryover (attach detailed computation)	10			
			0.0		
11	Add lines 9 and 10	11	90		
	.				
12	Reduction in foreign taxes (see instructions)	12 (<u>}</u>		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Complete lines 11, 12, and 12. This is the total amount of foreign taxes quallely for and				90
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for cred	к		14	
15	Enter the amount from line 7. This is your taxable income or (loss) from				
	sources outside the United States (before adjustments) for the category		5 212		
	of income checked above Part I (see instructions)		5,313		
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign				
	source taxable income. (If the result is zero or less, you have no				
	foreign tax credit for the category of income you checked above				
	Part I. Skip lines 18 through 22. However, if you are filing more than				
	one Form 1116, you must complete line 20.)	17	<u>5,313</u>		
18	Individuals: Enter the amount from Form 1040, line 41, or Form				
	1040NR, line 39. Estates and trusts: Enter your taxable income				
	without the deduction for your exemption SEE STATEMENT 3	18	74,662		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital ga	ins, see		. [
	instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	0.0712
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, e		· · · · · · · · · · · · · · · · · · ·		
	amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1	041.			
	Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	,		20	14,106
	Caution: If you are completing line 20 for separate category e (lump-sum distributions),		•••••••••••••••••		
	instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	1,004
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip line		•••••••••••••••••		
	through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in				
	instructions)	•		22	90
P	art IV Summary of Credits From Separate Parts III (see instructio			22	
23		23	90		
24	Credit for taxes on passive category income				
	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions				0.0
27	Add lines 23 through 26			27	90
28	Enter the smaller of line 20 or line 27		····· -	28	90
29			·····	29	
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 10		. [
	Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a			30	90

	Description		Amount
DWARD JONES		\$\$	714
TOTAL		\$	714
nterest / Dividends Si	atement 2 - Form 1116, Line 18 - Adjus	ted Taxable Income	
	Description	Amount	
TAXABLE INCOME PLUS: EXEMPTION LESS: WORLDWIDE 1 TOTAL	5% GAINS MULTIPLIED BY 0.5714	\$ 79,498 100 -7,904 \$ 71,694	
nterest / Dividends <u>S</u> i	atement 3 - Form 1116, Line 18 - Adjus	ted Taxable Income	
	Description	Amount	
CAXABLE INCOME LESS: WORLDWIDE 1 TOTAL	5% GAINS MULTIPLIED BY 0.4643	\$ 81,085 -6,423 \$ 74,662	

Form 104	1	Estimate Worksho	eet	2012
		013, or tax year <u>beginning</u>	, and ending	
lame				Taxpayer Identification Number
	BRUNSTING DECE AS EST UTD 10-1	DENTS TR DTD 0-96		Client4Copy
ecord of Estin	nated Tax Payments (see 1041	I-ES instructions for correct payment due c	lates)	
Payment number	(a) Due Date	(b) Amount Due	(c) Date Paid	(d) Amount Paid
	(a) Due Date	(b) Amount Due	(c) Date Paid	(d) Amount Paid
			(c) Date Paid	(d) Amount Paid
	04/15/13	5,980	(c) Date Paid	(d) Amount Paid
	04/15/13 06/17/13	5,980 5,980	(c) Date Paid	(d) Amount Paid

Calculation of 1041-ES Payments

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

9706

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

Form 1116	1	Form 1116 Page 1 Detail Worksheet					2012
		For calendar year 2012, or tax ye	ear beginning	, and ending			EVIE
Name	<u> </u>					Client	er de Dio Number
		EDENTS TR DTD					
4-1-09 AS	EST UTD 10-	-10-96				27-0	5453100
Category of	income	PASSIVE INCOME			Regular Tax	<u>X</u> Alterna	tive Minimum Tax
Name of for	eign country	VARIOUS	I	I	I	1	
1a Gross incom		VIIICEOOD					
Other inco		3,632					
	lividends						
Short-term	capital gain / loss				İ		
	capital gain / loss	714					
2 Expenses de	efinitely related						
3a Certain item	zed deductions				· · · · · · · · · · · · · · · · · · ·		
3b Other deduc	tions						
3c Add lines 3a	and 3b					. <u> </u>	
3d Gross foreig	n source income	6,771					
3e Gross incom	e from all sources	84,354					
3f Divide line 3	d by line 3e	0.0803					
3g Multiply line	3c by line 3f						
4a Home mortg	age interest						
4b Other interes	st expense						
5 Losses from	foreign sources						
	not definitely related						
(Add lines	3g, 4a, 4b, and 5)	-					
8 Foreign taxe	s paid or accrued	90					
Fiduciary e	hare (2)	100.0000 %	%	%	%	%	%

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

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

AABrunsting.Financials000223

Form 1116		Form	n 1116 Page 1 De	······		2012	
Form IIIO		For calendar year 2012, or tax ye	ear beginning	, and ending			2012
lame				· ·		Clienter	de Di Dayon Number
	RUNSTING DEC EST UTD 10-	EDENTS TR DTD				27-64	
4-1-09 AS_	ESI OID IO-	-10-98				27-04	55100
Category of i	ncome	PASSIVE INCOME			Regular Tax	Alternative	Minimum Tax <u>X</u>
Name of foreig	gn country	VARIOUS					
1a Gross income:							
Other incom	ne	3,632					
Qualified div	vidends	2,425					
Short-term c	apital gain / loss						
Long-term c	apital gain / loss	714					
2 Expenses defi	nitely related						
3a Certain itemize	ed deductions						
3b Other deduction	ons						
	ind 3b						
3d Gross foreign	source income	6,771					
3e Gross income	from all sources	84,354					
3f Divide line 3d	by line 3e						
3g Multiply line 3c	by line 3f						
4a Home mortgag	ge interest						
4b Other interest	expense						
5 Losses from for	oreign sources						
	t definitely related						
	g, 4a, 4b, and 5)						
8 Foreign taxes	paid or accrued	90					
Fiduciary sha	are (2)	100.0000 %	%	%	%	%	%

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

AABrunsting.Financials000224

Form 1041		Fore	eign Tax Credit	Worksheet B		2012
	For cale	ndar year 2012, or tax ye	ar beginning	, and ending	9	
Name ELMER H BF	RUNSTING	DECEDENTS T	R DTD			entification Number
4-1-09 AS	EST UTE) 10-10-96			<u> </u>	<i>X</i> ODY
	19191		egory #1	Cat	tegory #2	
		Specify 🕨 PA	SSIVE INC	Specify 🕨		
		(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category	mto group					
capital gain or (los			714			
 U.S. capital loss ad amount 						
3. Subtotal (subtract li	ne 2 from			· - ·		
line 1 gain amount	ts)		714			
4. Net U.S. long-term	capital loss					
5. U.S. long-term capi	ital loss					
adjustment						
6. Excess net U.S. lor	ng-term					
capital loss						
7. Long-term capital g	ain (or					
adjustment amour	nt)					
8. Limitation percenta	ge					
9. Long-term limitation	amounts	option (144) sectores				
10. Adjustment amoun	nts					
11. Rate differential ac	djustments					
12. Long-term gains						
13. Rate differential ac	djustment					
14. Long-term gain						
15. Adjusted separate	category					
capital gains and I	osses		306			

Form 1041	For cale	Fore	ar beginning			2012
Name ELMER H BF	RUNSTING	DECEDENTS T		, and chang	Taxpayer Id	entification Number
<u>4-1-09 AS</u>	EST UTE) 10-10-96			Client 46	20py
			egory #1		egory #2	
		Specify 🕨 PA	SSIVE INC	Specify 🕨		
		(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category capital gain or (los			714			
 U.S. capital loss ad amount 						
3. Subtotal (subtract li line 1 gain amount			714			
4. Net U.S. long-term	capital loss					
5. U.S. long-term capi	ital loss					
adjustment					States and S	
6. Excess net U.S. lor capital loss	ng-term					
7. Long-term capital g adjustment amoun	•					
8. Limitation percentage						
9. Long-term limitation						
10. Adjustment amoun	nts					
11. Rate differential ac	djustments					
12. Long-term gains						
13. Rate differential ac	djustment					
14. Long-term gain						
15. Adjusted separate capital gains and I			382			

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Fiduciary Income Tax Payment Voucher IA 1041V

(on bottom of page)

Client Copy

Iowa Department of Revenue www.iowa.gov/tax

Iowa Fiduciary Income Tax Payment Voucher

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

CUT HERE

CS check to a one-time electronic banking transaction. 63-007 (08/23/12)

9706

Iowa Department of Revenue

2012 IA 1041

For	Caler	dar Year 2012 or fiscal year beginning, and ending		lowa Fio	duciary Return
N	ame o	ELMER H BRUNSTING DECEDENTS TR DTD	Federal Employer ID	Number	Check one:
Es	state o	Trust 4-1-09 AS EST UTD 10-10-96	27-6453100	,	Estate
N	ame,	Address, and Title of Fiduciary	Decedent's Social Se		
P	NI	TA BRUNSTING		Client	
2	203	BLOOMINGDALE CIR			X Complex Trust
		TORIA TX 77904	Iowa County in which		X Complex Trust
<u> </u>	RUS	STEE	estate is pending		Bankruptcy Estate
Ν	ame o	of Attorney, Mailing Address (city, state, ZIP)			
		DACE KUNZ-FREED			If trust, check one:
		00 ST MARYS LANE, SUITE 230	Probate No.		X Testamentary
		STON <u>TX 77079</u>			Inter Vivos
<u>A</u>	tome	/s Phone Number 800-229-3002			
		n is granted to the attorney listed above to receive confidential tax information under lowa Code representative before the lowa Department of Revenue and to make written or oral presentation			Date of decedent's death
		amended IA 1041? Yes X No Is Income Tax Certificate of Acquitta		Yes X No	
		ra 706 being filed? Yes X No Have prior returns been filed for this			
		Dividends. Enter full amount.			
		Interest Income from partnerships and other fiduciaries. Attach supporting schedule.			
Ļ	≝⊿.	Net rents and royalties		63,512	
ā		Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.			
ġ	<u>ה</u> כ	Net gain (loss) from capital assets			
-		Ordinary gains (losses). Attach federal form 4797.			
	8	Other income. State nature of income. SEE STMT 1		6,913	
	9.	Total income. Add lines 1 through 8.	·····		87,998 🔺
	10	Interest Enter on Schedule D, name 2	10.		
	11.	Taxes. Enter on Schedule D, page 2.	11.	-1,573	·
	12.	Fiduciary fees. Enter on Schedule D, page 2.	12.		
		Charitable deduction from income in compliance with Will or Trust instrument.		· · · · · · · · · · · · · · · · · · ·	
9		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.			
0	5 15.	Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	15.		
Ē	5 16.	Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	16.	1,487	
	Ž 17.	Total. Add lines 10 through 16.		17.	-86
	U 18.	Balance. Subtract line 17 from line 9			
voucher here.	19.	Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19		
and vo	20.	Federal estate tax attributable to income in respect of a decedent (fiduciary's share	re) 20		
ent a	21.	Total. Add lines 19 and 20.		21	
payment I	22.	Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final	return	22	88,084
Staple p		nplete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.	* 4		
St.	23.	Compute tax from rate Schedule E, page 2.	23		
	\$ 24.	Iowa lump sum tax. Attach federal Schedule 4972.	24		
	25.	Iowa minimum tax. Attach IA 6251.	25		C 4 F 4
6		Tax before credits. Add lines 23 through 25.			6,151
1		Personal exemption credit. This is a nonrefundable credit.		40.00	
9	28. 29.	Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C.	00	1,314	
ġ	5 29.	Motor fuel tax credit. Attach Schedule IA 4136.			
•	3 0.	Other credits. Attach IA 148 Tax Credits Schedule.	30.		
	31.	Total credits. Add lines 27 through 30.			1,354
		Tax liability. Subtract line 31 from 26.			4,797
5	33.	Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher		33	
ī	5 34.	Refund. If line 33 is larger than line 32, enter the difference.		34	A
		Amount due. If line 33 is less than line 32, enter the difference.			4,797
_ 1	_	Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box	c 10467, Des Moines, I	A 50306-0467	
		LARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers atta vledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required t	ched hereto, has been duly exa	mined; that to the best	
L 1		vedge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required t s and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of inistrative purposes.	f another state or of the United	States for tax	
		ature of fiduciary or officer representing fiduciary			Date
i	Sigr	ature of preparer other than fiduciary Preparer's ID No. Address 540	NORTH MAIN AVENU	E	Date
		RICHARD K RIKKERS CPA 42-1277139 SIC	UX CENTER, IA 51	250-1824	04/15/13
cs			-		63-001a (09/17/12)

9706

cs

ELMER H BRUNSTING DECEDENTS TR	DTD 27-6	453100 Fi	duciary Schedu	les A, B, D, and
Schedule A - Background Information: Answer	all applicable question			
1. Date estate was opened or created:		2. Date of dec	edent's death:	
3. Decedent's business or occupation:		4. Decedent's	age at death:	
5. Was a decedent's final return filed?		6. Diclwill of d	ecedent create trust?	Yes No
7. Did decedent file IOWA return(s) up to the date of death		lf no, attach earnings st	atement or explanation	
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 e	xecutor(s):			
12. Had federal audit been made on prior returns of deceder		Yes X No Is	s an audit now in the pro	cess? Yes X No
13. Have expenses of administration or selling expenses be			Yes XNo	
14. Did you as fiduciary withhold on income distributions ma		· —	X No	
15. Does the estate/trust elect to recognize the gain or loss				XNo
Schedule B - Beneficiaries' Shares of Income				
	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary 1.				
2. Social Security Number 2.				
3. Address 3.				
4. Iowa resident (Yes/No) 4.				
5. Net short-term capital gain 5.				
6. Net long-term capital gain (100%) 6.				
7. Depreciation and depletion 7.				
8. Ordinary income subject to Iowa income tax 8.				
9. Income not subject to lowa income tax 9.				
10. Excess deductions 10.				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any 11.				
12. Withholding agent's identification number 12.				
Schedule D - Explanation of Expenses		_I	<u></u> ,	
Line No.	Explanation			Amount
16 MISC DED- STMT 2				1,48
Schedule E - Tax Rates				
			xcess	
Taxable Income Over But Not Over		Tax Rate	Over	
\$0 \$1,469	\$0.00 +	(0.36% ×	\$0)	
\$1,469 \$2,938	\$5.29 +	V	1,469)	
\$2,938 \$5,876 \$5,876 \$13,221	\$15.87 + \$87.26 +		2,938) 5,876)	
\$5,876 \$13,221 \$13,221 \$22,035	\$67.20 + \$417.79 +		3,221)	
\$22,035 \$29,380	\$957.21 +	(6.48% x \$2	2,035)	
\$29,380 \$44,070	\$1,433.17 +		9,380)	
\$44,070 \$66,105 \$66,105 over	\$2,432.09 + \$4,177.26 +		4,070) 6,105)	
ψου, του Ονοι	ψτ, τ.τ. 20	(0.0070 × 40	-,,	

lowa Department of Revenue www.iowa.gov/tax

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

Name	e of Estate or Trust		Federal Identification Copy					
ELN	MER H BRUNSTING DECEDENTS TR DTD		27-6453100					
	1-09 AS EST UTD 10-10-96		Column B	Column A				
<u> </u>		A	I Source (from IA 1041)	Iowa Source				
1.	Ordinary dividend income	1.	10,386					
2.	Taxable interest income							
3.	Income from partnerships and other fiduciaries	3.						
4.	Net rents and royalties	4.	63,512	63,512				
5.	Net business and farm income (loss)	5.						
6.	Net gain (loss) from capital assets		7,187					
7.	Ordinary gains (losses) from federal form 4797	7.						
8.	Other income	8.	6,913	6,913				
9.	Gross Income	9.	87,998	70,425				
10.	Interest							
11.	Taxes	11.	-1,573					
12.	Fiduciary fees							
13.	Charitable deduction from income in compliance with Will or Trust Instrument	13.						
14.	Attorney, accountant, and return preparer fees	14.						
15.	Other deductions not subject to 2% floor	15.						
16.	Allowable miscellaneous interest deductions	16.	1,487	1,287				
17.	Total Deductions	17.	-86	1,287				
18.	Balance	40	88,084	69,138				
19.	Distribution to beneficiaries (note: line 19 col. B is the same as page 1 of the IA1041)	19.						
20.	Federal estate tax attributable to income in respect of a decedent	20.						
21.	Taxable Income	21.	88,084	69,138				
22.	lowa income percentage: divide column A of line 21 by column B of line 21 and enter							
	percentage rounded to the nearest tenth of a percent. This cannot exceed 100.0%	22.		78.5				
23.	Nonresident credit percentage (subtract line 22 from 100.0%)	23.		21.5				
24.	Iowa tax on total income from line 26, IA 1041	24.		6,151				
25.	Personal exemption credit from line 27, IA 1041	25.		\$ 40.00				
26.	Tax after credits (subtract line 25 from line 24)	26.		6,111				
27.	Nonresident tax credit (multiply line 26 by line 23 and enter on line 28, IA 1041)	2 7.		1,314				

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Iowa Statements FYE: 12/31/2012

Description	Amount
FEDERAL TAX REFUND	\$ 6,913
TOTAL	\$6,913
Statement 2 - Form IA 1041, Page 2, Sched	ule D - Allowable Miscellaneous Itemized
Deduct	
Description	Amount

 Anount
\$ 3,107
\$ 3,107
\$ 3,107 -1,620
\$ 1,487
\$ 1,487
\$ \$ \$ \$

1-2

9963		Department of the Treas	sunz Intornal Reven	ua Servica									
E1	041	U.S. Income on about Form 1041	Tax Retu	rn for Es	tates and at www.irs.gov/	Trusts			201	2	OMB I	No. 1545-0092	
-	heck all that				fiscal year begin		, and er	ding					
			Name of estate or	trust (If a grantor ty	pe trust, see the instr.)		C	Emp	loyer ident	tification	number	
Simple trust								45-6602570					
177		•	NELVA I	E BRUNS	TING SU	RVIVIOR	<u>s trust</u>	D	D Date entity created				
	omplex trus ualified disa		Name and title of						<u>Client/Copy</u>				
	SBT (S port	-	ANITA		NG			E		exempt cha		-	
	rantor type		TRUSTER	3						est trusts, c es), see ins		icable	
	Bankruntry setate-Ch 7 Number, street, and room or suite no. (If a P.O. box, see the instructions.)								גייס ר				
		state-Ch. 11	203 BL	OOMINGD	ALE CIR			L	-			a)(1). Check here	
City or town, state, and ZIP code								-	٦	ot a private			
<u> </u>	Number of	f Schedules K-1	VICTOR							scribed in s		i)(2)	
D	attached (see	applicable	X Initial return		<u> </u>	ided return	-	7	ange in trus			
	instructions		boxes:	Change in			ge in fiduciary's name		Cha	ange in fidu	ciary's add	iress	
GC	1	f the estate or filing trust n								1		230	
	1		.							2a		230	
		Ouclified dividende al	lienas lienable to: (1) Pe	noficiarios		(2) Estat	to or truct	20	12	2d		202	
	b 3	Rusines income o	nocable to. (1) be	Schedule C o	r C EZ (Eorm 1)	(2) Loidi 240)	te or trust			3			
ne	4	Capital gain or (los	s) Attach Scha	dule D /Form	1041)		· · · · · · · · · · · · · · · · · · ·	•••••		4			
ncome	5	Rents royalties p	artherships othe	r estates and	trusts etc. Atta	ch Schedule F	E (Form 1040)		• • • •	5			
<u> </u>	6						- (, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			6			
	7	Ordinary gain or (le	oss). Attach For	m 4797						7			
	8	Other income. List	type and amou	nt	•••••				••••	8			
	9	Total income. Co	mbine lines 1. 2	a, and 3 throu	ah 8		· · · · · · · · · · · · · · · · · · ·		•	9		432	
	10	Interest. Check if F			1					10			
	11	Taxes		rm 4952 is attached ►									
	12												
	13	Charitable deduction	on (from Schedu										
	14	Attorney, accounta	int, and return p										
ns	15a	Other deductions	not subject to th										
Deductions	b	Allowable miscella	neous itemized	deductions su	bject to the 2%	floor				15b			
p	16									16			
ĕ	17			or (loss). Subtract line 16 from line 9								<u></u>	
_	18									18			
	19	Estate tax deduction	including certain g	generation-skippi	ing taxes (attach o	computation)				19			
	20									20		100	
	21									21		100	
	22						••••••			22		332	
	23	I OTAL TAX (from So	chequie G, line 7	() 		nd from 2011	return			23 24a		∠∪	
Ś	24									24a 24b			
and Payments		Subtract line 24b f								240 24c			
Ę										24d			
Paj		Federal income ta	x withheld If an	v is from Forn	n(s) 1099 check	•				24e			
g										24h		·	
an	25	Total payments.	Add lines 24c th	rough 24e. ar	nd 24h				•	25			
Тах	26	Estimated tax pen	alty (see instruc	tions)						26			
-	27	Tax due. If line 25	5 is smaller than	the total of lin	es 23 and 26, e	nter amount o	wed			27		20	
	28						unt overpaid			28			
_										29			
Sig	Under	r penalties of perjury, I decl	lare that I have examination of preparer (of	ned this return, inclu	iding accompanying so is based on all information	chedules and statem ation of which prepa	; b nents, and to the best of my arer has any knowledge.	knowledge and	belief,	it is		e IRS discuss this with the preparer	
He		Louis and complete. Dec									shown	below (see instr.)?	
		Signature of fiduciary or o	officer representing fig	luciary	,	Date	EIN of fic	uciary if a finan	cial ins	titution		X Yes No	
	Print	t/Type preparer's name			Preparer's signatu	ire		Date		Check	if if	PTIN	
Paid	RIC	HARD K RIKKERS			RICHARD K R	IKKERS CPA		04/15	/13	self-emplo		P00144154	
Prepa			ROESE &				· · · · ·		Firm	's EIN	▶ 42	-1277139	
Use	Only		40 NORTH										
	Firm	n's address 🕨 S	IOUX CEN	VIER, I	<u>A 51250</u>)-1824			Pho	ne no.	<u>712-</u>	-722-3375	

Form 1041 (2012)

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

	1041 (2012) NELVA E BRUNSTING SURVIVIORS TRUST	45-6602570				P	age 2
Sc	hedule A Charitable Deduction. Do not complete for a simple t						
1	Amounts paid or permanently set aside for charitable purposes from gross income (see	instructions)					
2	Tax-exempt income allocable to charitable contributions (see instructions)		2				
3							
4	Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for o	charitable purposes	Clien	<u>t C</u>	<u>opv</u>		
5	Add lines 3 and 4						
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for chari						
	purposes (see instructions)		6				
7	Charitable_deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13		7				
Sc	hedule B Income Distribution Deduction						
1	Adjusted total income (see instructions)		1				
2	Adjusted tax-exempt interest		2				
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)		3				
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)		4				
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)		5				
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter						
	as a positive number		6				
7	Distributable net income. Combine lines 1 through 6. If zero	······	·····				
	or less, enter -0-		7				
8	If a complex trust, enter accounting income for the tax year as						
	determined under the governing instrument and applicable local law	8					
9	Income required to be distributed currently		g				
10	Other amounts paid, credited, or otherwise required to be distributed		A A A A A A A A A A A A A A A A A A A				
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions		1				
12							<u> </u>
13	Enter the amount of tax-exempt income included on line 11 Tentative income distribution deduction. Subtract line 12 from line 11		1				_
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter	 -0-		_		_	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on pag						
	hedule G Tax Computation (see instructions)			,			
1		1a	20				
•	h Tou on lunn own distributions Attack From 4070						
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)		Ö ·	2			
	d Total. Add lines 1a through 1c		► 1	4			20
2a				a			2.0
b	General business credit. Attach Form 1116 General business credit. Attach Form 3800						
c	Credit for prior year minimum tax. Attach Form 8801	2c	· · · · · · · · · · · · · · · · · · ·				
d	Bond credits. Attach Form 8912	2d		1			
3	Total credits Add lines 2a through 2d		▶ 3				0
4	Total credits. Add lines 2a through 2d Subtract line 3 from line 1d. If zero or less, enter -0-		4				20
5	Recapture taxes. Check if from: Form 4255 Form 8611						20
6	Household employment taxes. Attach Schedule H (Form 1040)	• • • • • • • • • • • • • • • • • • • •					
7	Total tax. Add lines 4 through 6.		······ *	-			
•	Entry have and an user 4 line 00		▶ 7				20
	Other Information	<u></u>				Yes	
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the	allocation of expensor				103	X
•							<u></u>
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other or	ompensation) of any		• • • • • • • • •			
-	individual by reason of a contract assignment or similar arrangement?						Х
3	At any time during calendar year 2012, did the estate or trust have an interest in or a sig	natura ar othar authority	••••••	• • • • • • • • •			<u></u>
5							v
	over a bank, securities, or other financial account in a foreign country?	e" antar the name of the		• • • • • • • • •			<u> </u>
4						i tan ¹ i	
4	During the tax year, did the estate or trust receive a distribution from, or was it the granter foreign trust? If "Year" the estate or trust may have to file Ferm 2520. See instructions	, ,					v
5	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If	"Yes." see	•••••				<u>X</u>
	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If the instructions for required attachment		••••••				<u>X</u>
6 7	If this is an estate or a complex trust making the section $663(b)$ election, check here (se						
7 8	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here the decedent's estate has been open for more than 2 years, attach an explanation for the delay in cl	(see instructions)			5 HI		
	estate, and check here					lan i	v
9	Are any present or future trust beneficiaries skip persons? See instructions	<u></u>	<u></u>			1044	<u>X</u>
DAA					Form	1041	(2012)

Internal Revenue Service	Do not send to the IRS. Keep for your records.			
Name of estate or trust	· · · · · · · · · · · · · · · · · · ·		ent C	
	STING SURVIVIORS TRUST		-66025	
Name and title of fiduciary ANITA BRUNSTI				
TRUSTEE	-NG			
Part I Tax Retu	rn Information (Whole Dollars Only)			
1 Total income (Form	1041, line 9)		1	43
2 Income distribution	deduction (Form 1041, line 18)	••••••	2	33
3 Taxable income (Fo4 Total tax (Form 104)	orm 1041, line 22) 1, line 23)		4	
5 Tax due or overpay	ment (Form 1041, line 27 or 28)		5	
Part II Declaration	on and Signature Authorization of Fiduciary (Be sure to get a	copy of the	estate's o	or
trust's re	turn)			
to this account. To revoke a	payment of the estate's or trust's federal taxes owed on this return, and the financial payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no la	ter than 2 busine	ess days prid	or
eceive confidential informatic dentification number (PIN) as consent to electronic funds w		selected a perso		
eceive confidential informatic dentification number (PIN) as consent to electronic funds w Fiduciary's PIN: check X I authorize <u>KRC</u>	on necessary to answer inquiries and resolve issues related to the payment. I have s my signature for the estate's or trust's electronic income tax return and, if applicab vithdrawal. k one box only <u>DESE & KROESE P.C.</u> to enter my <u>ERO firm name</u>	selected a perso	or trust's $\frac{1}{20}$ as my	signature
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IRS e-file Signature Authorization for Form 1041

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

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BRUNSTING004952

OMB No. 1545-0967

2012

9963

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

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

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

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

How To Fill In Form 1041-V

Line 1. Enter the estate's or trust's employer identification number (EIN) as shown on its return.

Line 2. Enter the amount you are paying by check or money order.

Line 3. Enter the name of the estate or trust.

Line 4. Enter your name and title.

Line 5. Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

How To Prepare the Payment

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

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

Department of the Treasury Internal Revenue Service

• Make sure the name of the estate denst appearpy the check or money order.

• Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.

• To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX--" or "\$ XXX ^{xx}/₁₀₀").

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

• Detach Form 1041-V along the dotted line.

• Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.

• Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

Form **1041-V** (2012)

			▼ Det		With Your Pay	ment and Return V		
	Ē	1041-V		Payr	nent Voud	her		OMB No. 1545-0092
	Dep	partment of the Treasury mal Revenue Service (99)		-		to "United States Treas your payment or return		2012
	1	Employer identification number (EIN)				2 Amount you are paying by check or money order	Doll	
		45-6602570				of money order		20
ø	3	Name of estate or trust						
type		NEI	LVA E B	RUNSTING S	SURVIVIO	RS TRUST		
P	4	Name and title of fiduciary AN	ITA BRU	NSTING				
Print		TRU	JSTEE					
ã	5	Address of fiduciary (number, street, ar	nd room or suite	no.)	· · · · ·			
		203 BLOOMINGDALE	CIR					
		City, state, and ZIP code						
		VICTORIA	ΤX	77904				

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

SCHE	DULE	D
(Form	1041)	

Capital Gains and Losses

OMB No. 1545-0092

2012

	Attach to Form 1041, Form 5227, or Form 990-T.
►	Information about Schedule D (Form 1041) and its separate instructions is at
	www.irs.gov/form1041.

Employer identification number Client Copy

	J
45-6602570	

<u>NELVA E BRUNSTING SU</u>	45-6602	2570			
Note: Form 5227 filers need to complete or					····
Part I Short-Term Capital	Gains and Los	ses – Assets	Held One Year or Les	S	
(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					
b Enter the short-term gain or (loss), if a	any, from Schedule	D-1, line 1b		<u>1b</u>	
2 Short-term capital gain or (loss) from	Forms 4684, 6252,	6781, and 8824		2	
3 Net short-term gain or (loss) from par	• • •	•			······
4 Short-term capital loss carryover. Enter Carryover Worksheet			e 2011 Capital Loss	4 (
5 Net short-term gain or (loss). Comb	oine lines 1a throug	h 4 in column (f). E	inter here and on line 13,		
column (3) on the back		<u></u>	<u></u>		
Part II Long-Term Capital C	Bains and Loss	ses – Assets I	leld More Than One	Year	
(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a PERSONAL RESIDENCE	07/01/72	03/12/12	469,000	469,000	

					 	·
b	Enter the long-term gain or (loss), if any	, from Schedule [D-1, line 6b		6b	
7	Long-term capital gain or (loss) from Fo				7	
8	Net long-term gain or (loss) from partne	erships, S corpora	tions, and other es	tates or trusts	 8	
9	Capital gain distributions				 9	
10	Gain from Form 4797, Part I				10	
11	Long-term capital loss carryover. Enter t	the amount, if any	, from line 14 of th		11	(
12	Net long-term gain or (loss). Combine					×/

12

column (3) on the back

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

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

DAA

Sche	dule D (Form 1041) 2012 NELVA E BRUNST	ING SURV	IVIORS 7	rust	45-6602570)	Page 2
Pa	rt III Summary of Parts I and II Caution: Read the instructions before comple	ting this part.	(1) Bene (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):						<u>^</u>
а	Total for year	14a				<u>211:</u>	Сору
b	Unrecaptured section 1250 gain (see line 18 of the wrksh				· · · · · · · · · · · · · · · · · · ·		
c	28% rate gain	14c					······································
15	Total net gain or (loss). Combine lines 13 and 14a	▶ 15					
Note	: If line 15, column (3), is a net gain, enter the gain on Forr	m 1041, line 4 (or	Form 990-T, P	art I, line 4a). If lines 14a and 15, c	olumn	n (2), are net
gains	, go to Part V, and do not complete Part IV. If line 15, colu	mn (3), is a net k	oss, complete P	art IV and t	ne Capital Loss Carry	over	Worksheet, as
nece	ssary.						
Pa	rt IV Capital Loss Limitation				,		
16	Enter here and enter as a (loss) on Form 1041, line 4 (or	Form 990-T, Par	t I, line 4c, if a t	rust), the sr	naller of:		
а	The loss on line 15, column (3) or b \$3,000					16	(
Note	: If the loss on line 15, column (3), is more than \$3,000, or	if Form 1041, pa	ige 1, line 22 (o	r Form 990-	T, line 34), is a loss, co	mplet	te the Capital
Loss	Carryover Worksheet in the instructions to figure your c	apital loss carryo	ver.				
	rt V Tax Computation Using Maximum	•					
Forn	1041 filers. Complete this part only if both lines 14a and	15 in column (2)	are gains, or a	n amount is	entered in Part I or Par	rt II an	nd there is an
entry	on Form 1041, line 2b(2), and Form 1041, line 22, is more	e than zero.					
Caut	ion: Skip this part and complete the Schedule D Tax Wo	rksheet in the in	structions if:				
• E	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						
Forn	1 990-T trusts. Complete this part only if both lines 14a ar	nd 15 are gains, o	or qualified divid	lends are in	cluded in income in Par	rt I of	Form 990-T,
and	Form 990-T, line 34, is more than zero. Skip this part and o	complete the Sch	edule D Tax V	Vorksheet i	n the instructions if eithe	er line	14b, col. (2) or
line '	4c, col. (2) is more than zero.			<u>т</u> г	[1
17	Enter taxable income from Form 1041, line 22 (or Form 9	190-T, line 34)		17	332		
18	Enter the smaller of line 14a or 15 in column (2)			4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		les p	
	but not less than zero	18					
19	Enter the estate's or trust's qualified dividends from					· ·	
	Form 1041, line 2b(2) (or enter the qualified dividends					I	
	included in income in Part I of Form 990-T)		202				
20	Add lines 18 and 19	20	202				
21	If the estate or trust is filing Form 4952, enter the					,	
	amount from line 4g; otherwise, enter -0-	21	0	· · ·			
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	202		
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	130		
						in a stall L	
24	Enter the smaller of the amount on line 17 or \$2,400			24	332		
25	Is the amount on line 23 equal to or more than the amount						
	Yes. Skip lines 25 and 26; go to line 27 and check th					- N.	
	X No. Enter the amount from line 23			25	130		
26	Subtract line 25 from line 24			26	202		
27	Are the amounts on lines 22 and 26 the same?					r I	
	X Yes. Skip lines 27 thru 30; go to line 31. No. Enter	the smaller of line 1	7 or line 22	27			
						Ê.	
28	Enter the amount from line 26 (If line 26 is blank, enter -0)-)		28			
				1			
29	Subtract line 28 from line 27			29		la	
30	Multiply line 29 by 15% (.15)					30	
31	Figure the tax on the amount on line 23. Use the 2012 Ta						
	(see the Schedule G instructions in the instructions for Fe	orm 1041)				31	20
32	Add lines 30 and 31					32	20
33	Figure the tax on the amount on line 17. Use the 2012 Ta		for Estates and	d Trusts			
	(see the Schedule G instructions in the instructions for Fe					33	50
34	Tax on all taxable income. Enter the smaller of line 32			-			
	G, line 1a (or Form 990-T, line 36)	<u> </u>		<u></u>		34	20
						Sche	edule D (Form 1041) 2012