

Form **1041** U.S. Income Tax Return for Estates and Trusts

2010 | OMB No. 1545-0092

A Type of entity (see instr.):	For calendar year 2010 or fiscal year beginning _____, and ending _____		C Employer identification number 27-6453100
<input type="checkbox"/> Decedent's estate	Name of estate or trust (If a grantor type trust, see page 15 of the instructions.) ELMER H BRUNSTING DECEDENTS TR DTD		
<input type="checkbox"/> Simple trust	4-1-09 AS EST UTD 10-10-96		
<input checked="" type="checkbox"/> Complex trust	Name and title of fiduciary ANITA BRUNSTING TRUSTEE		
<input type="checkbox"/> Qualified disability trust	Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 203 BLOOMINGDALE CIRCLE		
<input type="checkbox"/> ESBT (S portion only)	City or town, state, and ZIP code VICTORIA TX 77904		D Date entity created Client Copy
<input type="checkbox"/> Grantor type trust			
<input type="checkbox"/> Bankruptcy estate—Ch. 7			E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):
<input type="checkbox"/> Bankruptcy estate—Ch. 11			
<input type="checkbox"/> Pooled income fund			
B Number of Schedules K-1 attached (see instructions) 1	F Check applicable boxes: <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Described in section 4947(a)(1)
	<input type="checkbox"/> Change in fiduciary	<input type="checkbox"/> Change in fiduciary's name	<input type="checkbox"/> Not a private foundation
			<input type="checkbox"/> Described in section 4947(a)(2)
G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>			

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of fiduciary or officer representing fiduciary		Date	EIN of fiduciary if a financial institution	
Paid	Print/Type preparer's name RICHARD K RIKKERS CPA	Preparer's signature RICHARD K RIKKERS CPA	Date 04/14/11	Check <input type="checkbox"/> if self-employed	PTIN P00144154
Preparer Use Only	Firm's name KROESE & KROESE P.C.	Firm's EIN 42-1277139		Firm's address 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824	
	Firm's address SIOUX CENTER, IA 51250-1824		Phone no. 712-722-3375		

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.	
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)
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
5	Add lines 3 and 4
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 25 of the instructions)
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13

Client Copy

Schedule B Income Distribution Deduction		
1	Adjusted total income (see page 25 of the instructions)	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	-50,522
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	33,322
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	33,322
9	Income required to be distributed currently	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	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-	31,252
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	31,252

Schedule G Tax Computation (see page 27 of the instructions)		
1	Tax: a Tax on taxable income (see page 27 of the instructions)	7,218
	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	7,218
2a	Foreign tax credit. Attach Form 1116	
b	General business credit. Attach Form 3800	
c	Credit for prior year minimum tax. Attach Form 8801	
d	Bond credits. Attach Form 8912	
3	Total credits. Add lines 2a through 2d	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	7,218
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> 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	7,218

Other Information		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends \$ 2,070 SEE STMT 1	X	
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 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		X
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions		X

Form **8453-F**

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

OMB No. 1545-0967

2010

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or fiscal year beginning _____, and ending _____
▶ See instructions on back.

Name of estate or trust	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	Employer identification number Client Copy
Name and title of fiduciary	ANITA BRUNSTING TRUSTEE	

Part I Tax Return Information

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

Part II Declaration of Fiduciary

6 I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's taxes owed on this return, and the financial institution to debit the entry to this account. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

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

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

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

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

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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

Form **8453-F** (2010)

2010 Form 1041-V

Department of the Treasury
Internal Revenue Service

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

It is a statement you send with a check or money order for any balance due on Line 27 (Tax due) of the estate's or trust's 2010 Form 1041. Using Form 1041-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form 1041-V, but there is no penalty if you do not.

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

How To Fill In Form 1041-V

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

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

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

Line 4. Enter your name and title.

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

How To Prepare the Payment

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

- Make sure the name of the estate or trust appears on the check or money order.

- Client Copy**
- Write the estate's or trust's EIN and "2010 Form 1041-V" on the check or money order.
 - To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX xx/100").

How To Send In the Estate's or Trust's 2010 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2010 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

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

Form **1041-V** (2010)

▼ Detach Here and Mail With Your Payment and Return ▼
CUT HERE

Form	1041-V		Payment Voucher		OMB No. 1545-0092
	Department of the Treasury Internal Revenue Service (99)				2010
▶ Do not staple or attach this voucher to your payment or return.					
Print or type	1	Employer identification number (EIN)	27-6453100	2	Amount you are paying by check or money order
					Dollars
					7,095
	3	Name of estate or trust	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		
	4	Name and title of fiduciary	ANITA BRUNSTING TRUSTEE		
5	Address of fiduciary (number, street, and room or suite no.)	203 BLOOMINGDALE CIRCLE			
	City, state, and ZIP code	VICTORIA TX 77904			

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

SCHEDULE I
(Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2010

Department of the Treasury
Internal Revenue Service

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	81,774
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	179
9	Qualified small business stock (see page 2 of the instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21	
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	81,953
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	31,431
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	31,431
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	50,522

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the instructions)	30	81,953
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1,891
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	50,522
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	33,322
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	33,322
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	33,322
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	1,891
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	31,431

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

Schedule I (Form 1041) (2010)

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

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

Client Copy

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

57	Enter the amount from line 51	57	28,022
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	50,522
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	50,522
61	Enter the smaller of line 57 or line 60	61	28,022
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	
64	Maximum amount subject to the 0% rate	64	2,300
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet on page 27 of the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300
67	Enter the smaller of line 57 or line 58	67	28,022
68	Enter the smaller of line 66 or line 67	68	2,300
69	Subtract line 68 from line 67	69	25,722
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	3,858
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	3,858
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74	7,286
75	Enter the smaller of line 73 or line 74 here and on line 52	75	3,858

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2010

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

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

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					
b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b					1b
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824					2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts					3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet					4
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back					5

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

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a INVESCO VK INTERNATIONAL GRT FUNDY	INHERIT	06/08/10	2,933	2,234	699
BRANDYWINE BLUE FUND	INHERIT	VARIOUS	2,945	2,220	725
CHEVRON CORP	INHERIT	06/03/10	69,378	62,556	6,822
CITIGROUP INC	INHERIT	06/03/10	10,217	6,682	3,535
COLUMBIA MID CAP VALUE FUND	INHERIT	VARIOUS	2,992	1,827	1,165
b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b					6b 37,391
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824					7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts					8
9 Capital gain distributions SEE STATEMENT 2					9 185
10 Gain from Form 4797, Part I					10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet					11
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back					12 50,522

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

Schedule D (Form 1041) 2010

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13		
14	Net long-term gain or (loss):			
a	Total for year	14a		
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15	50,522	50,522

Client Copy 50,522

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

Part IV Capital Loss Limitation

16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	16	()
a	The loss on line 15, column (3) or b \$3,000		

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

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

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

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

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

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

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

Employer identification number

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

27-6453100

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

Client Copy

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

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

22,629

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

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

Your social security number

Client Copy
27-6453100

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	
			Yes	No
A	FARMLAND IOWA			X
B				
C				

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received	26,685			26,685
4 Royalties received				
Expenses:				
5 Advertising				
6 Auto and travel (see page E-4)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-5)				
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes	2,672			
17 Utilities				
18 Other (list) ▶				
19 Add lines 5 through 18	2,672			2,672
20 Depreciation expense or depletion (see page E-5)				
21 Total expenses. Add lines 19 and 20	2,672			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	24,013			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2		0		
24 Income. Add positive amounts shown on line 22. Do not include any losses				24,013
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				24,013

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

Schedule E (Form 1040) 2010

DAA

Schedule K-1 (Form 1041)

2010

Department of the Treasury Internal Revenue Service

For calendar year 2010, or tax year beginning and ending

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

See back of form and instructions.

Final K-1

Amended K-1

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

Table with 4 columns: Line number, Description, Code, and Amount. Includes rows for Interest income, Dividends, Capital gains, Business income, Rental income, and Deductions.

Client Copy

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

For IRS Use Only section containing a barcode and vertical text.

Part I Information About the Estate or Trust

Form section for Part I containing fields A through E: Employer ID, Estate name, Fiduciary name, and checkboxes for filing status.

Part II Information About the Beneficiary

Form section for Part II containing fields F through H: Beneficiary ID, Beneficiary name, and checkboxes for beneficiary type.

Faint, illegible text or markings in the lower-left quadrant of the page.

Federal Statements

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

Payer	Municipal Bond	Private Activity Bond
EDWARD JONES	\$ 1,891	\$ 179
	\$ 1,891	179
TOTAL TAX-EXEMPT INCOME		<u>2,070</u>

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

Description	Amount
EDWARD JONES	\$ 185
TOTAL	<u>\$ 185</u>

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2010

Federal Statements

NELVA BRUNSTING

481-30-4685

Client Copy

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

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

BRUNSTING003510

Estimate Worksheet

Form **1041**

2010

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

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

Taxpayer Identification Number

Client Copy

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

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

Calculation of 1041-ES Payments

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

Form 1116 Page 1 Detail Worksheet

2010

Form 1116

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

Name

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

Client Copy Taxpayer Identification Number

27-6453100

Category of income

PASSIVE INCOME

Regular Tax Alternative Minimum Tax

Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,060					
Qualified dividends	2,857					
Short-term capital gain / loss						
Long-term capital gain / loss	185					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,102					
3e Gross income from all sources	88,408					
3f Divide line 3d by line 3e	0.0690					
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	90					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

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

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

AABrunsting.Financials000031

BRUNSTING0003514

Form 1116 Page 1 Detail Worksheet

2010

Form 1116

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

Name

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

Client Copy Taxpayer Identification Number

27-6453100

Category of income	PASSIVE INCOME		Regular Tax	Alternative Minimum Tax
Name of foreign country	VARIOUS			
1a Gross income: (1)				
Other income	3,060			
Qualified dividends	2,857			
Short-term capital gain / loss				
Long-term capital gain / loss	185			
2 Expenses definitely related				
3a Certain itemized deductions				
3b Other deductions				
3c Add lines 3a and 3b				
3d Gross foreign source income	6,102			
3e Gross income from all sources	88,408			
3f Divide line 3d by line 3e	0.0690			
3g Multiply line 3c by line 3f				
4a Home mortgage interest				
4b Other interest expense				
5 Losses from foreign sources				
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)				
8 Foreign taxes paid or accrued	90			
Fiduciary share (2)	0.0000 %	%	%	%

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

BRUNSTING003516

For Calendar Year 2010 or fiscal year beginning _____, and ending _____ **Iowa Fiduciary Return**

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

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.
 Have prior returns been filed for this estate or trust? Yes No **Is Income Tax Certificate of Acquittance requested?** Yes No
Is this an amended IA 1041? Yes No **Is an Iowa 706 being filed?** Yes No

	INCOME							
	1. Dividends. Enter full amount.	1.	_____					
	2. Interest	2.	_____					
	3. Income from partnerships and other fiduciaries. Attach supporting schedule.	3.	_____					
	4. Net rents and royalties	4.	24,013					
	5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.	_____					
	6. Net gain (loss) from capital assets	6.	_____					
	7. Ordinary gains (losses). Attach federal form 4797.	7.	_____					
	8. Other income. State nature of income.	8.	_____					
	9. Total income. Add lines 1 through 8.	9.	24,013▲					
	DEDUCTIONS							
	10. Interest. Enter on Schedule D, page 2.	10.	_____					
	11. Taxes. Enter on Schedule D, page 2.	11.	89					
	12. Fiduciary fees. Enter on Schedule D, page 2.	12.	_____					
	13. Charitable deduction from income in compliance with Will or Trust instrument.	13.	_____					
	14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.	14.	_____					
	15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	15.	_____					
	16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16.	_____					
	17. Total. Add lines 10 through 16.	17.	89▲					
	18. Balance. Subtract line 17 from line 9	18.	23,924▲					
	19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19.	23,924					
	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	20.	_____					
	21. Total. Add lines 19 and 20.	21.	23,924					
	22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return	22.	0▲					
	RESIDENT COMPUTED TAX							
	23. Compute tax from rate Schedule E, page 2.	23.	0					
	24. Iowa lump sum tax. Attach federal Schedule 4972.	24.	_____					
	25. Iowa minimum tax. Attach IA 6251.	25.	_____					
	26. Tax before credits. Add lines 23 through 25.	26.	0					
	27. Personal exemption credit. This is a nonrefundable credit.	27.	40.00					
	28. Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130.	28.	_____					
	29. Motor fuel tax credit. Attach Schedule IA 4136.	29.	_____					
	30. Other credits. Attach IA 148 Tax Credits Schedule.	30.	_____					
	31. Total credits. Add lines 27 through 30.	31.	_____					
	32. Tax liability. Residents subtract line 31 from line 26. Nonresidents enter amount from line 19, Schedule C.	32.	0					
	33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	33.	_____					
	34. Refund. If line 33 is larger than line 32, enter the difference.	34.	_____▲					
	35. Amount due. If line 33 is less than line 32, enter the difference.	35.	0▲					

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

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

Signature of fiduciary or officer representing fiduciary	Preparer's ID No.	Address	Date
Signature of preparer other than fiduciary	42-1277139	540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824	04/14/11

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

Schedule A - Background Information: Answer all applicable questions.

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

Client Copy

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

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

Schedule C - Computation of Nonresident's Tax

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

Schedule D - Explanation of Expenses

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

Schedule E - Tax Rates

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

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2010

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

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

Client Copy Final K-1

Beneficiary's identifying number ▶ 481-30-4685	Estate's or trust's EIN ▶ 27-6453100
Beneficiary's name, address, and ZIP code NELVA BRUNSTING 13630 PINEROCK LN HOUSTON TX 77079-5914 Resident state: TEXAS	Fiduciary's name, address, and ZIP code ANITA BRUNSTING TRUSTEE 203 BLOOMINGDALE CIRCLE VICTORIA TX 77904

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

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

Additional Information:

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

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

▶ See separate instructions.

(Rev. December 2010)

This return is for calendar year 2010 2009 2008 2007

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

Your first name and middle initial: **NELVA E** Your last name: **BRUNSTING** Your social security number: **481-30-4685**

If a joint return, your spouse's first name and middle initial: Your spouse's last name: Your spouse's social security number:

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

Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 5 of instructions. **HOUSTON TX 77079-5914**

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

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

Single Married filing jointly Married filing separately
 Qualifying widow(er) Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.)

Use Part III on the back to explain any changes

Income and Deductions

	A. Original amount or as previously adjusted (see page 6)	B. Net change – amount of increase or (decrease) – explain in Part III	C. Correct amount
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	90,681		90,681
2 Itemized deductions or standard deduction (see page 7 of instructions)	7,100	24,266	31,366
3 Subtract line 2 from line 1	83,581	-24,266	59,315
4 Exemptions. If changing, complete Part I on the back and enter the amount from line 30 (see page 7 of instructions)	3,650		3,650
5 Taxable income. Subtract line 4 from line 3	79,931	-24,266	55,665

Tax Liability

6 Tax (see page 8 of instructions). Enter method used to figure tax: QDCGTW	14,455	-6,062	8,393
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	0		
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	14,455	-6,062	8,393
9 Other taxes (see page 8 of instructions)	0		
10 Total tax. Add lines 8 and 9	14,455	-6,062	8,393

Payments

11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	0		
12 Estimated tax payments, including amount applied from prior year's return (see page 9 of instructions)	11,360		11,360
13 Earned income credit (EIC) (see page 9 of instructions)	0		
14 Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or other (specify):	0		

15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 10 of instructions)	3,095		
16 Total payments. Add lines 11 through 15	14,455		

Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)

17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 10 of instructions)			
18 Subtract line 17 from line 16 (If less than zero, see page 10 of instructions)	14,455		
19 Amount you owe. If line 10, column C, is more than line 18, enter the difference (see page 10 of instructions)			
20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return	6,062		
21 Amount of line 20 you want refunded to you	6,062		
22 Amount of line 20 you want applied to your (enter year): estimated tax 22			

Complete and sign this form on Page 2.

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

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

Part I Exemptions

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

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

See Form 1040 or Form 1040A instructions and page 11 of Form 1040X instructions.

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

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

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

Part II Presidential Election Campaign Fund

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

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

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

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

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

Sign Here

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

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

▶ _____ Date _____ Spouse's signature. If a joint return, both must sign. _____ Date _____

Your signature _____ Date _____

Paid Preparer Use Only

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

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

RICHARD K RIKKERS CPA _____ 540 NORTH MAIN AVENUE _____ IA 51250-1824

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

P00144154 _____ Check if self-employed 712-722-3375 _____ 42-1277139

PTIN _____ Phone number _____ EIN _____

SCHEDULE A (Form 1040)

Itemized Deductions

2010

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

NELVA E BRUNSTING

Your social security number

481-30-4685

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

STEP 1 Amended Iowa Individual Income Tax Return

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

Current Mailing address (number and street or PO Box): 13630 PINEROCK LN
Residence on 12/31 of year being amended: County No: 00, Sch. Dist. No: 0000
Check this box if you or your spouse were 65 or older at the end of the tax year. For Calendar Year 2010

STEP 2 Filing Status: Mark correct status.

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

Reason for Amendment:
Net Operating Loss
Federal Audit
Protective Claim
Other (checked)
Provide detailed explanation on back.

STEP 3

Corrected Exemptions

YOU (and spouse IF filing jointly)

Personal Credit: Enter 1 or Enter 2 if filing joint or head of household
Enter 1 for each person who is 65 or older and/or 1 for each person who is blind
Dependents: Enter 1 for each dependent
Enter first names of dependents here: TOTAL \$ 60

SPOUSE (IF filing status 3)

Personal Credit: Enter 1
Enter 1 if 65 or older and/or 1 if blind
Dependents: Enter 1 for each dependent
Enter first names of dependents here: TOTAL \$

STEP 4

Corrected Taxable Income

1. Gross Income
2. Adjustments to Income
3. Net Income. Subtract line 2 from line 1.
4. Addition for Federal Taxes
5. Total. Add lines 3 and 4.
6. Deduction for Federal Taxes
7. Balance. Subtract line 6 from line 5.
8. Deduction: Itemized / Standard
9. Taxable Income. Subtract line 8 from line 7.

B. Spouse/Status 3
A. You or Joint
1. 67,933
2. 7,158
3. 60,775
4. 577
5. 61,352
6. 11,500
7. 49,852
8. 28,853
9. 20,999

STEP 5

Figure Your Tax and Credits

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

10. 903
11. 0
12. 903
13. 60
14. 0
15. 525
16. 0
17.
18. 0
19.
20.
21. 318

STEP 6

Refund or Amount You Owe

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

22. 318
23. 1,320
24. 0
25. 1,320
26. 413
27. 907
28. 589
29.
30.
31. 589

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

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

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

Explanation of Changes to Income, Deductions, and Credits

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

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

Credit Carryforward

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

Calculated Overpayment:	1)	_____
Elected Carryforward Amount for You (A)		_____ 0
Spouse (B)		_____
Total Carryforward	2)	_____
Subtract line 2 from line 1 and enter on line 28	=	_____

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

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

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

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

FINAL CHECKLIST

Before you mail this return, make sure you have:

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

Please do not send cash by mail.

Iowa Itemized Deductions

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

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

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

Medical and Dental Expenses	Do not include health insurance premiums deducted on IA 1040, line 18.	
	1. Medical and dental expenses	1. <u>29,376</u>
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2. <u>6,801</u>
	3. Subtract line 2 from line 1. If less than zero, enter zero.	3. <u>22,575</u>
Taxes You Paid	4. State and Local (Check only one box):	
	a <input checked="" type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2010 OR >	4. _____
	b <input type="checkbox"/> General sales taxes only from line 5b of the Federal Schedule A.	
	5. Real estate taxes	5. <u>1,298</u>
	6. Personal property taxes, including annual vehicle registration	6. <u>55</u>
	7. Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. <u>90</u>
	8. Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8. <u>1,443</u>
	Interest You Paid	9a. Home mortgage interest and points reported on federal form 1098
9b. Home mortgage interest not reported on federal form 1098		9b. _____
10. Points not reported on federal form 1098		10. _____
11. Qualified mortgage insurance premiums		11. _____
12. Investment interest. Attach federal form 4952 if required.		12. _____
13. Add lines 9a-12. Enter total here.		13. _____
Gifts to Charity	14. Contributions by cash or check.	14. <u>4,835</u>
	15. Other than by cash or check. You must attach federal form 8283 if more than \$500.	15. _____
	16. Carryover from prior year as adjusted for disallowance of bonus depreciation	16. _____
	17. Add lines 14 through 16. Enter total here.	17. <u>4,835</u>
Casualty/Theft Loss	18. Casually or theft loss(es). Attach federal form 4684.	18. _____
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19. _____
	20. Tax preparation fees	20. _____
	21. Other expenses. List type and amount.	21. _____
	22. Add the amounts on lines 19, 20, and 21. Enter the total here.	22. _____
	23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23. _____
24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24. <u>0</u>	
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25. _____
Total Itemized Deductions	26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26. <u>28,853</u>
	If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.	
Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.	
	SPOUSE	
	YOU	
	27. Enter the Iowa net income of both spouses from IA 1040, line 26.	27b. _____ 27a. _____
	28. Total Iowa net income, add columns 27a and 27b. Enter the total here.	28. _____
29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29. _____ %	
30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A.	(YOU) 30. _____	
31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	(SPOUSE) 31. _____	

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

Tax and Credits

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

Client Copy

Other Taxes

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

Payments

If you have a qualifying child, attach Schedule EIC.

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

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	74a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2011 estimated tax ▶	75	

Amount You Owe

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

Third Party Designee

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

Designee's name **▶** RICHARD K RIKKERS CPA Personal identification number (PIN) **▶** 84948

Phone no. **▶** 712-722-3375

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
<input type="text"/>	<input type="text"/>	RETIRED	<input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Paid

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/14/11	<input type="checkbox"/>	P00144154

Preparer Use Only

Firm's name ▶	Firm's EIN ▶
KROESE & KROESE P.C.	42-1277139
Firm's address ▶	Phone no.
540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824	712-722-3375

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2010

Declaration Control Number (DCN) **00420512020261**

Client Copy

Taxpayer's name
NELVA E BRUNSTING

Social security number
481-30-4685

Spouse's name

Spouse's social security number

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

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

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2010, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

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

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

Your signature ▶ _____ Date ▶ 04/14/11

Spouse's PIN: check one box only

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

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

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

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

SCHEDULE B

(Form 1040A or 1040)

Interest and Ordinary Dividends

2010

Attachment Sequence No. 08

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040A or 1040.

See instructions on back.

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

Part I

Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address

EDWARD JONES

EDWARD JONES

BANK OF AMERICA

BANK OF AMERICA

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

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

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

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

Client Copy Amount

692

827

4,596

9,722

1

2

15,837

3

4

15,837

Amount

Part II

Ordinary Dividends

5 List name of payer

CHEVRON CORPORATION

EDWARD JONES

METLIFE

EXXON MOBILE

EDWARD JONES

EDWARD JONES

DEERE & COMPANY

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

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

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

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

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

4,002

1,340

70

6,830

14

2,179

11

7,239

5

6

21,685

Part III

Foreign Accounts and Trusts

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

7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1

b If "Yes," enter the name of the foreign country

8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

(See instructions on back.)

Yes

No

X

X

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

Schedule B (Form 1040A or 1040) 2010

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

488-40-4000
Client Copy

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 EATON VANCE TAX MANAGED	10/28/09	03/09/10	773	718	55
FRANKLIN FED TAX FREE INCM ADV	VARIOUS	03/09/10	409	409	
HARTFORD DIVIDEND & GROWTH	VARIOUS	03/09/10	114	105	9
PERKINS MID CAP VALUE FD CI	10/28/09	03/09/10	92	83	9
2 Enter your short-term totals, if any, from Schedule D-1, line 2			2 4,503		487
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			3 5,891		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				6	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	560

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 DEERE & CO	VARIOUS	10/13/10	11,099	8,618	2,481
DEERE & CO	VARIOUS	12/30/10	9,869	6,952	2,917
GA POWER CO	VARIOUS	11/17/10	10,055	10,055	
9 Enter your long-term totals, if any, from Schedule D-1, line 9			9		
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)			10 31,023		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13 Capital gain distributions. See page D-2 of the instructions				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				14	32,484
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back				15	-27,086

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

Schedule D (Form 1040) 2010

Part III Summary

Client Copy-26,526

16 Combine lines 7 and 15 and enter the result

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions

18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions

19

20 Are lines 18 and 19 **both** zero or blank?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.
- No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21

3,000

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).
- No.** Complete the rest of Form 1040 or Form 1040NR.

Schedule D (Form 1040) 2010

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

Client Copy
481-30-4685

NELVA E BRUNSTING

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

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

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received				3
4 Royalties received				4
Expenses:				
5 Advertising				
6 Auto and travel (see page E-5)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees	1,000			
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-5)				12
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes				
17 Utilities				
18 Other (list) ▶				
19 Add lines 5 through 18	1,000			19 1,000
20 Depreciation expense or depletion (see page E-5)				20
21 Total expenses. Add lines 19 and 20	1,000			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out if you must file Form 6198	-1,000			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	1,000			
24 Income. Add positive amounts shown on line 22. Do not include any losses				24 0
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				25 (1,000)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				26 -1,000

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

BRUNSTING Form 1040) 2010

DAA

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Client Copy

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from a passive activity in which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-2.

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

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Row A: ELMER H BRUNSTING DECEDENTS TR DTD, 27-6453100.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

Federal Statements

Form 1040, Line 8b - Tax-exempt Interest

<u>Payer</u>	<u>Amount</u>	Client Copy
ELMER H BRUNSTING DECEDENTS TR DTD	\$ 2,070	
EDWARD JONES	2,769	
EDWARD JONES	413	
EDWARD JONES	391	
TOTAL	<u>\$ 5,643</u>	

Form 1040, Dividend Income

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

Form **1040****Carryover Report****2010**Name
NELVA E BRUNSTINGTaxpayer Identification Number
481-30-4685**Client Copy**
Carryover to 2011

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

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2005 Amounts	_____	_____
2006 Amounts	_____	_____
2007 Amounts	_____	_____
2008 Amounts	_____	_____
2009 Amounts	_____	_____
Available to 2010	_____	_____
2010 Amounts	_____	_____
Carryover to 2011	_____	_____

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2005 Amounts	_____	_____
2006 Amounts	_____	_____
2007 Amounts	_____	_____
2008 Amounts	_____	_____
2009 Amounts	_____	_____
Available to 2010	_____	_____
2010 Amounts	_____	_____
Carryover to 2011	_____	_____

2010 IA 1040 Iowa Individual Income Tax Long Form

or fiscal year beginning ____ / ____ / ____ 2010 and ending ____ / ____ / ____
STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

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

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

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

City, State, ZIP
HOUSTON TX 77079-5914

Fill in all information below.

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

Client Copy

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

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

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

STEP 2 Filing Status: Mark one box only.

1 Single: Were you claimed as a dependent on another person's Iowa return? YES NO ▲

2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

3 Married filing separately on this combined return. Spouse use column B.

4 Married filing separate returns.
Spouse's name: _____ SSN: _____ Income: \$ _____

5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.

6 Qualifying widow(er) with dependent child. Name: _____ SSN: _____

STEP 3 Exemptions

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

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4	1. Wages, salaries, tips, etc.	1.	_____	_____	_____
Gross Income	2. Taxable interest income. If more than \$1,500, complete Sch. B.	2.	_____	<u>7,162</u>	_____
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B.	3.	_____	<u>21,685</u>	_____
	4. Alimony received	4.	_____	_____	_____
	5. Business income/(loss) from federal Schedule C or C-EZ	5.	_____	_____	_____
	6. Capital gain/(loss) from federal Sch. D if required for federal purposes	6.	_____	<u>-3,000</u>	_____
	7. Other gains/(losses) from federal form 4797	7.	_____	_____	_____
	8. Taxable IRA distributions	8.	_____	<u>3,218</u>	_____
	9. Taxable pensions and annuities	9.	_____	<u>10,788</u>	_____
	10. Rents, royalties, partnerships, estates, etc.	10.	_____	<u>23,013</u>	_____
	11. Farm income/(loss) from federal Schedule F	11.	_____	_____	_____
	12. Unemployment compensation. See instructions.	12.	_____	_____	_____
	13. Taxable Social Security benefits	13.	_____	<u>5,067</u>	_____
	14. Other income, gambling income, bonus depreciation/sec. 179 adjustment	14.	_____	_____	_____
	15. GROSS INCOME. ADD lines 1-14.	15.	_____	_____	▲

STEP 5	16. Payments to an IRA, Keogh, or SEP	16.	_____	_____	_____	
Adjustments to Income	17. One-half of self-employment tax	17.	_____	_____	_____	
	18. Health insurance deduction	18.	_____	<u>1,158</u>	_____	
	19. Penalty on early withdrawal of savings	19.	_____	_____	_____	
	20. Alimony paid	20.	_____	_____	_____	
	21. Pension/retirement income exclusion	21.	_____	<u>6,000</u>	_____	
	22. Moving expense deduction from federal form 3903	22.	_____	_____	_____	
	23. Iowa capital gain deduction.	23.	_____	_____	_____	
	24. Other adjustments	24.	_____	_____	_____	
	25. Total adjustments. ADD lines 16-24.	25.	_____	_____	▲	<u>7,158</u>
	26. NET INCOME. SUBTRACT line 25 from line 15.	26.	_____	_____	▲	<u>60,775</u>

STEP 6	27. Federal income tax refund / overpayment received in 2010	27.	_____	<u>577</u>	_____
Federal Tax Addition and Deduction	28. Self-employment/household employment taxes	28.	_____	_____	_____
	29. Addition for federal taxes. ADD lines 27 and 28.	29.	_____	_____	<u>577</u>
	30. Total. ADD lines 26 and 29.	30.	_____	_____	<u>61,352</u>
	31. Federal tax withheld	31.	_____	_____	_____
	32. Federal estimated tax payments made in 2010	32.	_____	<u>11,500</u>	_____
	33. Additional federal tax paid in 2010 for 2009 and prior years	33.	_____	_____	_____
	34. Deduction for federal taxes. ADD lines 31, 32, and 33.	34.	_____	_____	▲
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35.	_____	_____	▲	<u>BRUNSTING003560 49,852</u>

2010 IA 1040, page 2

B. Spouse/Status 3 A. You or Joint B. Spouse/Status 3 A. You or Joint

STEP 7 36. BALANCE. From side 1, line 35 36. 49,852

37. Total itemized deductions from federal Schedule A 37.
38. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A. 38.
39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A. 39. 5,738
40. Other deductions 40.
41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [] Standard 41. 5,738
42. TAXABLE INCOME. SUBTRACT line 41 from line 36. 42. 44,114

Complete lines 37-40 ONLY if you itemize. Client Copy

STEP 8 43. Tax from tables or alternate tax 43. 2,466
44. Iowa lump-sum tax. 25% of federal tax from form 4972 44.
45. Iowa minimum tax. Attach IA 6251. 45.
46. Total tax. ADD lines 43, 44, and 45. 46. 2,466
47. Total exemption credit amount(s) from Step 3, side 1 47. 60
48. Tuition and textbook credit for dependents K-12 48.
49. Total credits. ADD lines 47 and 48. 49. 60
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. 50. 0 2,406
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. 51. 1,499
52. BALANCE. SUBTRACT line 51 from line 50. If less than or equal to zero, enter zero. 52. 0 907
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. 53.
54. BALANCE. SUBTRACT line 53 from line 52. 54. 907
55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54. 55. 0 0
56. Total Tax. ADD lines 54 and 55. 56. 907
57. Total tax before contributions. ADD columns A & B on line 56 and enter here. 57. 907
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
58a: Fish/Wildlife 58b: State Fair 58c: Firefighters/Veterans 58d: Child Abuse Prevention Enter total. 58. 907
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. 59. 907

STEP 9 60. Iowa income tax withheld 60.
61. Estimated and voucher payments made for tax year 2010 61. 1,320
62. Out-of-state tax credit. Attach IA 130. 62.
63. Motor fuel tax credit. Attach IA 4136. 63.
64. Check One: [] Child and dependent care credit OR [] Early childhood development credit 64.
65. Iowa earned income tax credit. See instructions. 65.
66. Other refundable credits. Attach IA 148 Tax Credits Schedule. 66.
67. TOTAL. ADD lines 60 - 66. 67. 1,320
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here. 68. 1,320

STEP 10 69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 69. 413
70. Amount of line 69 to be REFUNDED REFUND 70. 0
Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
71. Amount of line 69 to be applied to your 2011 estimated tax 71. 413
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 72.
73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [] Check if annualized income method is used. 73.
74. Penalty and interest. 74a. Penalty 74b. Interest ADD Enter total 74.
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT 75.
Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax/
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.
SPOUSE YOURSELF
\$1.50 to Republican Party [] [] \$1.50 to Republican Party
\$1.50 to Democratic Party [] [] \$1.50 to Democratic Party
\$1.50 to Campaign Fund [] [] \$1.50 to Campaign Fund

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

Mailing Addresses:
See lines 70 and 75 above.

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

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.
RICHARD K RIKKERS CPA 04/14/11

Your Signature Date
Spouse's Signature Date

Preparer's Signature Date
KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address
712-722-3375 42-1277139
Daytime Telephone Number

Declaration Control Number (DCN)

00 - 420512 - 02026 - 1

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

2010 IA 8453-IND

Iowa Individual Income Tax Declaration for an E-File Return

See Instructions

Client Copy

Your first name, middle initial NELVA E	Last name BRUNSTING	Your Social Security Number 481-30-4685
Spouse's first name, middle initial	Last name	Spouse Social Security Number
Home address (number and street) or PO Box 13630 PINEROCK LN		
City, state, and ZIP HOUSTON TX 77079-5914		

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

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

B. Spouse (filing status 3)

A. You or Joint

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

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

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

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

7. Name of Financial Institution

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

9. Depositor Account Number (DAN) []

10. Type of Depositor Account: Savings Checking

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

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

Sign Here

Your Signature

Date

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

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

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

ERO Use Only	ERO Signature RICHARD K RIKKERS CPA	Date 04/14/11	Check if paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00144154
	Firm's name (or yours if self-employed), address and ZIP code KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824				FEIN 42-1277139 Phone Number 712-722-3375
Paid Preparer Use Only	Paid Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address and ZIP code			FEIN Phone Number 712-722-3375	

DO NOT MAIL THIS FORM

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

BRUNSTING003564-011a (09/01/10)

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

Client Copy
Social Security Number
481-30-4685

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

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

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

Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number

Client Copy 300985

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.**PART I:** You must complete this part if you received more than \$1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.**INTEREST**
INCOME For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.**Interest Income. List Names of All Payers.**

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

PART II: 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**
INCOME For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.**Dividend Income. List Names of All Payers.**

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

41-004b (05/24/10)

Iowa Nonresident and Part-year Resident Credit

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

NELVA E BRUNSTING

Social Security Number

Client Copy 85

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa ▲

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

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

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

IOWA-SOURCE INCOME	
B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT

- Wages, salaries, tips, etc.
- Taxable interest income
- Ordinary dividend income
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses)
- Taxable IRA distributions
- Taxable pensions and annuities
- Rents, royalties, partnerships, estates, etc.
- Farm income or (loss)
- Unemployment compensation
- Taxable Social Security benefits.
- Other income, gambling income, bonus depreciation/section 179 adjustment
- GROSS INCOME.** ADD lines 1-14.
- Payments to an IRA, Keogh, or SEP while an Iowa resident
- Deduction for self-employment tax
- Health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Pension/retirement income exclusion
- Moving expense deduction into Iowa only
- Iowa capital gain deduction
- Other adjustments
- Total adjustments. ADD lines 16-24.
- IOWA NET INCOME.** SUBTRACT line 25 from line 15.
- All-source net income from line 26, IA 1040
- 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%.
- Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.
- Iowa tax on total income from line 43, IA 1040
- Total credits from line 49, IA 1040
- Tax after credits. Subtract line 31 from line 30.
- Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	22,924
11.	
12.	
13.	
14.	
15.	▲ 22,924
16.	
17.	
18.	
19.	
20.	
21.	
22.	
23.	
24.	
25.	▲
26.	22,924
27.	60,775
	100.0% 100.0%
28.	% 37.7%
29.	% 62.3%
30.	2,466
31.	60
32.	2,406
33.	1,499

ENTER THIS AMOUNT ON LINE 51 OF IA 1040

BRUNSTING00367-126 (05/24/10)

Iowa Minimum Tax Computation

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

SSN or FEIN

Client Copy

481-30-4685

NELVA E BRUNSTING

PART I: Adjustments and Preferences. See instructions.

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

Table with 13 rows for adjustments and preferences. Includes items like Medical and dental, taxes, interest on mortgage, etc. Total adjustments and preferences: 1,622.

PART II: Alternative Minimum Taxable Income

Table with 6 rows for alternative minimum taxable income. Includes taxable income from IA 1040, net operating loss deduction, and final alternative minimum taxable income: 45,736.

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Includes exemption levels, calculations, and final Iowa minimum tax: 2,406.

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

Table with 4 rows for nonresidents and part-year residents. Includes Iowa net income plus adjustments, total net income, and final Iowa minimum tax: 0.

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

Form **1041 U.S. Income Tax Return for Estates and Trusts**

2011 | OMB No. 1545-0092

A Check all that apply: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	For calendar year 2011 or fiscal year beginning _____, and ending _____ Name of estate or trust (If a grantor type trust, see the instructions.) ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 Name and title of fiduciary ANITA BRUNSTING TRUSTEE Number, street, and room or suite no. (If a P.O. box, see the instructions.) 2003 BLOOMINGDALE CIR City or town, state, and ZIP code VICTORIA TX 77904	C Employer identification number 27-6453100 D Date entity created Client Copy E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2) <input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary's address
B Number of Schedules K-1 attached (see instructions) 1	F Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name	
G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>		

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

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

Signature of fiduciary or officer representing fiduciary: *Anita Brunsting* Date: **1/19/12** EIN of fiduciary if a financial institution: _____

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

Paid Print/Type preparer's name RICHARD K RIKKERS CPA	Preparer's signature RICHARD K RIKKERS CPA	Date 04/05/12	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN P00144154
Preparer Use Only Firm's name KROESE & KROESE P.C.		Firm's EIN 42-1277139	
Firm's address 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824		Phone no. 712-722-3375	

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

Table with 7 rows for Charitable Deduction. Line 7: Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13. Value: 7

Client Copy

Schedule B Income Distribution Deduction

Table with 15 rows for Income Distribution Deduction. Line 7: Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-. Value: 50,030. Line 15: Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18. Value: 50,030.

Schedule G Tax Computation (see instructions)

Table with 7 rows for Tax Computation. Line 1a: Tax on taxable income. Value: 207. Line 1d: Total. Add lines 1a through 1c. Value: 207. Line 7: Total tax. Add lines 4 through 6. Enter here and on page 1, line 23. Value: 207.

Other Information

Table with 9 rows for Other Information. Questions regarding tax-exempt income, earnings, foreign accounts, foreign trusts, residence interest, and skip persons. Includes Yes/No columns.

Form **8879-F**

**IRS e-file Signature Authorization
for Form 1041**

OMB No. 1545-0967

2011

Department of the Treasury
Internal Revenue Service

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

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

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE

Part I Tax Return Information (Whole Dollars Only)

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

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

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2011 electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciary's PIN: check one box only

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

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

Signature of
fiduciary or officer
representing
the fiduciary ▶

ANITA BRUNSTING

Date ▶ 03/28/12

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

42051284948

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2011 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2011.

ERO's signature ▶ RICHARD K RIKKERS CPA

Date ▶ 04/05/12

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2011)

Form **8453-F**

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

OMB No. 1545-0967

2011

Department of the Treasury
Internal Revenue Service

For calendar year 2011, or fiscal year beginning _____, and ending _____
▶ See instructions on back.

Name of estate or trust	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	A Employer identification number	Client Copy
Name and title of fiduciary	ANITA BRUNSTING TRUSTEE		

B If this form is being used only as a transmittal, check here

Part I Tax Return Information

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

Part II Declaration of Fiduciary

6 I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

Sign Here Signature of fiduciary or officer representing fiduciary Date

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

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

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.		

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

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

Form **8453-F** (2011)

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2011

Department of the Treasury
Internal Revenue Service

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	53,538
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21	
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	53,538
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	50,030
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	50,030
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	3,508

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

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

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

Schedule I (Form 1041) (2011)

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

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

Client Copy

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

57	Enter the amount from line 51	57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	
64	Maximum amount subject to the 0% rate	64	2,300
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
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	

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2011

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

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

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

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2010 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	374

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

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

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

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

Schedule D (Form 1041) 2011

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13	374	374
14	Net long-term gain or (loss):			
a	Total for year	14a		3,134
b	Unrecaptured section 1250 gain (see line 18 of the wrksh.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a ▶	15	3,508	3,508

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

Part IV Capital Loss Limitation		
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	16 ()
a	The loss on line 15, column (3) or b \$3,000	

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

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

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

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

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

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

SCHEDULE E (Form 1040)

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

OMB No. 1545-0074

2011

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

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

Your social security number

Client Copy 27-6453100

Questions A and B regarding 2011 payments and Form 1099 filing requirements.

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

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

Table with 4 columns: 1. Physical address of each property, 2. Type-from list below, 3. Fair Rental Days, 4. Personal Use Days, 5. QJV. Row 1: IOWA, 1, A, B, C.

Type of Property:

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

Income section table with columns for Properties A, B, and C. Rows 3a-3b and 4.

Expenses:

Expenses section table with columns for Properties A, B, and C. Rows 5-22.

Summary rows 23a-23g for total amounts reported on various lines.

Final summary rows 24-26 for total income and losses.

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

Schedule E (Form 1040) 2011

DAA

BRUNSTING003590

**Schedule K-1
(Form 1041)**

2011

Department of the Treasury
Internal Revenue Service

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

**Beneficiary's Share of Income, Deductions,
Credits, etc.** ▶ See back of form and instructions.

Final K-1 Amended K-1

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
27-6453100

B Estate's or trust's name
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

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

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

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

Part II Information About the Beneficiary

F Beneficiary's identifying number
481-30-4685

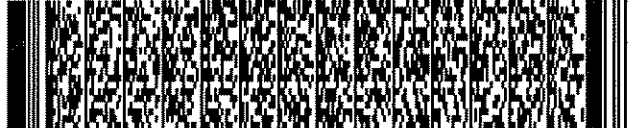
G Beneficiary's name, address, city, state, and ZIP code
NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914

H Domestic beneficiary Foreign beneficiary

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

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

For IRS Use Only



10/1/2010 10:10:10 AM

Statement 1 - Schedule D, Part II, Line 9 - Capital Gain Distributions Client's Copy

Description	Amount
EDWARD JONES	\$ 258
TOTAL	\$ 258

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2011

Federal Statements

NELVA BRUNSTING

481-30-4685

Client Copy

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

<u>Description</u>	<u>Amount</u>
DIVIDEND INCOME	\$ 8,092

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

<u>Description</u>	<u>Amount</u>
BUSINESS AND RENTAL ACTIVITY DETAIL: FARMLAND INCOME	\$ 41,938

BRUNSTING003596

Form 1116 Page 1 Detail Worksheet

Form **1116**

2011

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

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

Client Copy
 Identification Number
 27-6453100

Category of income PASSIVE INCOME Regular Tax Alternative Minimum Tax

Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,851					
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,459					
3e Gross income from all sources	56,523					
3f Divide line 3d by line 3e	0.1143					
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	123					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

AABrunsting.Financials000115

BRUNSTING003598

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

Form 1116 Page 1 Detail Worksheet

2011

Form 1116

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

Name

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

Client Copy Taxpayer Identification Number

27-6453100

Category of income

PASSIVE INCOME

Regular Tax

Alternative Minimum Tax

Category of income	VARIOUS					
Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,851					
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,459					
3e Gross income from all sources	56,523					
3f Divide line 3d by line 3e	0.1143					
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	123					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

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

AABrunsting.Financials000117

BRUNSTING003600

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

Iowa Fiduciary Return

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

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

Have prior returns been filed for this estate or trust? Yes No Is Income Tax Certificate of Acquittance requested? Yes No
Is this an amended IA 1041? Yes No Is an Iowa 706 being filed? Yes No

INCOME	1. Dividends. Enter full amount.	1.	8,092
	2. Interest	2.	
	3. Income from partnerships and other fiduciaries. Attach supporting schedule.	3.	
	4. Net rents and royalties	4.	41,938
	5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.	
	6. Net gain (loss) from capital assets	6.	3,508
	7. Ordinary gains (losses). Attach federal form 4797.	7.	
	8. Other income. State nature of income.	8.	
	9. Total income. Add lines 1 through 8.	9.	53,538▲
DEDUCTIONS	10. Interest. Enter on Schedule D, page 2.	10.	
	11. Taxes. Enter on Schedule D, page 2.	11.	8,875
	12. Fiduciary fees. Enter on Schedule D, page 2.	12.	
	13. Charitable deduction from income in compliance with Will or Trust instrument.	13.	
	14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.	14.	
	15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	15.	
	16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16.	
	17. Total. Add lines 10 through 16.	17.	8,875▲
	18. Balance. Subtract line 17 from line 9	18.	44,663▲
	19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19.	41,155
	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	20.	
21. Total. Add lines 19 and 20.	21.	41,155	
22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return.	22.	3,508▲	
COMPUTED TAX	Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.		
	23. Compute tax from rate Schedule E, page 2.	23.	31
	24. Iowa lump sum tax. Attach federal Schedule 4972.	24.	
	25. Iowa minimum tax. Attach IA 6251.	25.	
	26. Tax before credits. Add lines 23 through 25.	26.	31
	27. Personal exemption credit. This is a nonrefundable credit.	27.	40.00
	28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C.	28.	
	29. Motor fuel tax credit. Attach Schedule IA 4136.	29.	
	30. Other credits. Attach IA 148 Tax Credits Schedule.	30.	
	31. Total credits. Add lines 27 through 30.	31.	40
TAX DUE	32. Tax liability. Subtract line 31 from 26.	32.	0
	33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	33.	
	34. Refund. If line 33 is larger than line 32, enter the difference.	34.	▲
	35. Amount due. If line 33 is less than line 32, enter the difference.	35.	0▲

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

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

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

Schedule A - Background Information: Answer all applicable questions.

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

Client Copy

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

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

Schedule D - Explanation of Expenses

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

Schedule E - Tax Rates

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

Computation of Nonresident's Tax Credit

Client Copy

Name of Estate or Trust ELMER H BRUNSTING DECEDENTS TR DTD		Federal Identification Number 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	41,938
10. Distribution to beneficiaries	10.	41,155	34,498
11. Undistributed Net income (subtract line 10 from line 9)	11.	12,383	7,440
12. Iowa income percentage: divide column A of line 11 by column B of line 11 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%	12.		60.1
13. Nonresidential credit percentage (subtract line 12 from 100.0%)	13.		39.9
14. Iowa tax on total income from line 23, IA 1041	14.		31
15. Personal exemption credit from line 27, IA 1041	15.		\$ 40.00
16. Tax after credits (subtract line 15 from line 14)	16.		
17. Nonresident tax credit (multiply line 16 by line 13 and enter on line 28, IA 1041)	17.		

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

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2011

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

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

Amended K-1

Client Copy Final K-1

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914
 Resident state: **TEXAS**

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

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

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

Additional Information:

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

<u>Description</u>	<u>Amount</u>
PAGE 1 - TAX EXPENSE	\$ <u>0</u>
FEDERAL TAXES PAID	<u>8,875</u>
TOTAL IOWA TAX EXPENSE	\$ <u>8,875</u>

Form 1041 U.S. Income Tax Return for Estates and Trusts

2011

OMB No. 1545-0092

Header section A-E: Decedent/Trust information, Employer ID, Date created, Schedules K-1, and Fiduciary information.

Main table with columns for Income, Deductions, and Tax and Payments. Rows 1-29 detailing various tax items and their amounts.

Sign Here section: Declaration of preparer, signature of fiduciary, date, and EIN.

Paid/Preparer Use Only section: Preparer's name, signature, date, firm's name, address, and phone number.

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

Table with 7 rows for Schedule A Charitable Deduction. Includes lines 1-7 with descriptions and numerical values.

Client Copy

Schedule B Income Distribution Deduction

Table with 15 rows for Schedule B Income Distribution Deduction. Includes lines 1-15 with descriptions and numerical values.

Schedule G Tax Computation (see instructions)

Table with 7 rows for Schedule G Tax Computation. Includes sub-rows 1a-1d, 2a-2d, and 3-7 with descriptions and numerical values.

Other Information

Table with 9 rows for Other Information. Includes questions 1-9 with Yes/No columns and numerical values.

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2011

Department of the Treasury
Internal Revenue Service

Name of estate or trust

BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

Employer identification number

Client Copy
76-6124195

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	167
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21	
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	167
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	167
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	167
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see instructions)	30	167
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	167
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	167
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	167
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	167

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

Schedule I (Form 1041) (2011)

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

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

Client Copy

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

57	Enter the amount from line 51	57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	
64	Maximum amount subject to the 0% rate	64	2,300
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
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	

**Schedule K-1
(Form 1041)**

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

Beneficiary's Share of Income, Deductions, Credits, etc.
▶ See back of form and instructions.

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

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

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
76-6124195

B Estate's or trust's name
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

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

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

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

Part II Information About the Beneficiary


F Beneficiary's identifying number
509-56-6240

G Beneficiary's name, address, city, state, and ZIP code
CANDY CURTIS
1215 ULIFINIAN WAY
MARTINEZ CA 94553

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



Faint, illegible text or markings in the lower-left quadrant of the page.

Faint, illegible text or markings in the lower-left quadrant of the page.

**Schedule K-1
(Form 1041)**

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

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

▶ See back of form and instructions.

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

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

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
76-6124195

B Estate's or trust's name
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

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

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

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

Part II Information About the Beneficiary


F Beneficiary's identifying number
509-56-6228

G Beneficiary's name, address, city, state, and ZIP code
CAROLE BRUNSTING
5822 JASON
HOUSTON TX 77074

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



Schedule K-1 (Form 1041)

2011

Department of the Treasury Internal Revenue Service

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

Beneficiary's Share of Income, Deductions, Credits, etc. See back of form and instructions.

Final K-1 Amended K-1

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

Table with 4 columns: Line number, Description, Amount, and Other information. Includes rows for Interest income (33), Ordinary dividends, etc.

Client Copy

33 STMT

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

For IRS Use Only section containing a barcode.

Part I Information About the Estate or Trust

Form section for Part I containing fields A through E with text: Estate's or trust's employer identification number 76-6124195, Estate's or trust's name BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST, Fiduciary's name ANITA BRUNSTING TRUSTEE, etc.

Part II Information About the Beneficiary

Form section for Part II containing fields F through H with text: Beneficiary's identifying number 509-56-6234, Beneficiary's name CARL BRUNSTING, Beneficiary's address 5629 FLACK HOUSTON TX 77081, Domestic beneficiary checked.

**Schedule K-1
(Form 1041)**

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

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

▶ See back of form and instructions.

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

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

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
76-6124195

B Estate's or trust's name
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

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

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

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

Part II Information About the Beneficiary

F Beneficiary's identifying number
456-25-5947

G Beneficiary's name, address, city, state, and ZIP code
AMY BRUNSTING
2582 COUNTRY LEDGE DR
NEW FRAUNFELS TX 78132-4109

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



Faint, illegible text, possibly a stamp or header, located in the lower-left quadrant of the page.

Faint, illegible text, possibly a stamp or header, located in the lower-left quadrant of the page, below the first block.

**Schedule K-1
(Form 1041)**

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

Beneficiary's Share of Income, Deductions, Credits, etc.
▶ See back of form and instructions.

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

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

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
76-6124195

B Estate's or trust's name
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

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

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

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

Part II Information About the Beneficiary


F Beneficiary's identifying number
457-25-1860

G Beneficiary's name, address, city, state, and ZIP code
ANITA BRUNSTING
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



Faint, illegible text, possibly bleed-through from the reverse side of the page.

Faint, illegible text, possibly bleed-through from the reverse side of the page.

Form **8948**
(Rev. December 2011)

Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **173**

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

Taxpayer's identifying number

Client Copy 95

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

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

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

1 Taxpayer chose to file this return on paper.

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

Waiver Reference Number _____ Approval Letter Date _____

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

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

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

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

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

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

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

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

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

CANDY CURTIS

509-56-6240

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 34

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

CAROLE BRUNSTING

509-56-6228

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 34

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

CARL BRUNSTING

509-56-6234

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33

BRUNSTING003636

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

AMY BRUNSTING

456-25-5947

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

ANITA BRUNSTING

457-25-1860

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33

BRUNSTING003640

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

Your first name and initial Last name DECEASED Your social security number NELVA E BRUNSTING 11/11/11 481-30-4685

If a joint return, spouse's first name and initial Last name Spouse's social security number

Client Copy

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

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

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

Foreign country name Foreign province/county Foreign postal code

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

Exemptions 6a X Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse Boxes checked on 6a and 6b 1 No. of children on 6c who: lived with you did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 1

d Total number of exemptions claimed

Income table with columns for line number, description, and amount. Includes rows for wages, interest, dividends, and total income of 152,142.

Adjusted Gross Income table with columns for line number, description, and amount. Includes rows for educator expenses, business expenses, and adjusted gross income of 152,142.

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** 152,142

39a Check **You were born before January 2, 1947,** **Blind.** **Total boxes checked** **39a** 1
 if: **Spouse was born before January 2, 1947,** **Blind.** **39b**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here **39b**

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
 Single or Married filing separately, \$5,800

Married filing jointly or Qualifying widow(er), \$11,600

Head of household, \$8,500

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** 110,886

41 Subtract line 40 from line 38 **41** 41,256

42 **Exemptions.** Multiply \$3,700 by the number on line 6d **42** 3,700

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 37,556

44 **Tax** (see instr.). Check if any from: **a** Form(s) 8814 **b** Form 4972 **c** 962 elec. **44** 4,432

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

46 Add lines 44 and 45 **46** 4,432

47 Foreign tax credit. Attach Form 1116 if required **47**

48 Credit for child and dependent care expenses. Attach Form 2441 **48**

49 Education credits from Form 8863, line 23 **49**

50 Retirement savings contributions credit. Attach Form 8880 **50**

51 Child tax credit (see instructions) **51**

52 Residential energy credits. Attach Form 5695 **52**

53 Other credits from Form: **a** 3800 **b** 8801 **c** **53**

54 Add lines 47 through 53. These are your **total credits** **54**

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55** 4,432

Client Copy

Other Taxes

56 Self-employment tax. Attach Schedule SE **56**

57 Unreported social security and Medicare tax from Form: **a** 4137 **b** 8919 **57**

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

59a Household employment taxes from Schedule H **59a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

60 Other taxes. Enter code(s) from instructions **60**

61 Add lines 55 through 60. This is your **total tax** **61** 4,432

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 **62**

63 2011 estimated tax payments and amount applied from 2010 return **63** 9,340

64a Earned income credit (EIC) **64a**

b Nontaxable combat pay election **64b**

65 Additional child tax credit. Attach Form 8812 **65**

66 American opportunity credit from Form 8863, line 14 **66**

67 First-time homebuyer credit from Form 5405, line 10 **67**

68 Amount paid with request for extension to file **68**

69 Excess social security and tier 1 RRTA tax withheld **69**

70 Credit for federal tax on fuels. Attach Form 4136 **70**

71 Credits from Form: **a** 2439 **b** 8839 **c** 8801 **d** 8885 **71**

72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **72** 9,340

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73** 4,908

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here **74a** 4,908

b Routing number **113000023** **c** Type: Checking Savings

d Account number **586027563523**

75 Amount of line 73 you want **applied to your 2012 estimated tax** **75**

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions **76**

77 Estimated tax penalty (see instructions) **77**

Third Party Designee

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

Designee's name **RICHARD K RIKKERS CPA** Personal identification number (PIN) **84948**

Phone no. **712-722-3375**

Sign Here

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

Your signature _____ Date _____ Your occupation **DECEASED** Daytime phone number _____

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

Paid Preparer Use Only

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

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

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

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2011

Declaration Control Number (DCN) ▶ 00420512019602

Client Copy

Taxpayer's name
NELVA E BRUNSTING

Social security number
481-30-4685

Spouse's name

Spouse's social security number

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

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

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2011, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize KROESE & KROESE P.C. to enter or generate my PIN 28905
ERO firm name Enter five numbers, but do not enter all zeros

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

Your signature ▶ _____ Date ▶ 04/02/12

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN _____
ERO firm name Enter five numbers, but do not enter all zeros

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

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

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

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

Form **8879** (2011)

DAA

BRUNSTING003646

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

NELVA E BRUNSTING

Your social security number

Client Copy

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

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

11/11/11
11/11/11
11/11/11

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

Client Copy

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I	35,607	25,680	0	9,927
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss) . Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 9,927

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

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

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

Schedule D (Form 1040) 2011

Part III Summary

Client Copy 9,756

16 Combine lines 7 and 15 and enter the result

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions

18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions

19

20 Are lines 18 and 19 **both** zero or blank?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.
- No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
- No.** Complete the rest of Form 1040 or Form 1040NR.

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Client Copy

Part II Income or Loss From Partnerships and S Corporations

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

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

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, 29b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Row A: ELMER H BRUNSTING DECEDENTS TR DTD, 27-6453100.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, 34b Totals, 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

Form **1310**

(Rev. November 2005)

Department of the Treasury
Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0074

Attachment
Sequence No. **87**

▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year 2011, or other tax year beginning _____, 20____, and ending **Client Copy**, 20____

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

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

- A** Surviving spouse requesting reissuance of a refund check. (see instructions).
- B** Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).
- C** Person, other than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

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

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

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

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

Signature of person claiming refund▶

Date ▶

Federal Statements

Form 1040, Line 8b - Tax-exempt Interest

Client Copy

Payer	Amount
EDWARD JONES	\$ 387
TOTAL	\$ 387

Form 1040, Dividend Income

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

Capital Gain Distributions

Payer	Capital Gain Distribution
EDWARD JONES	\$ 1
TOTAL	\$ 1

Schedule A, Line 1 - Medical and Dental Expenses

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

Federal Statements

Schedule A, Line 5 - State and Local Taxes

Client Copy

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

*SALES TAXES ARE BEING DEDUCTED

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

Name

NELVA E BRUNSTING

Taxpayer Identification Number

481-30-4685

Client Copy
Carryover to 2012

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

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

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

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

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

Form **1040**

Tax Return History Report - Page 1

2011

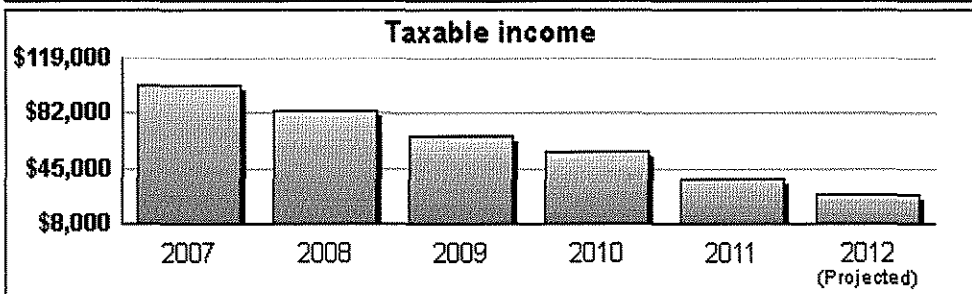
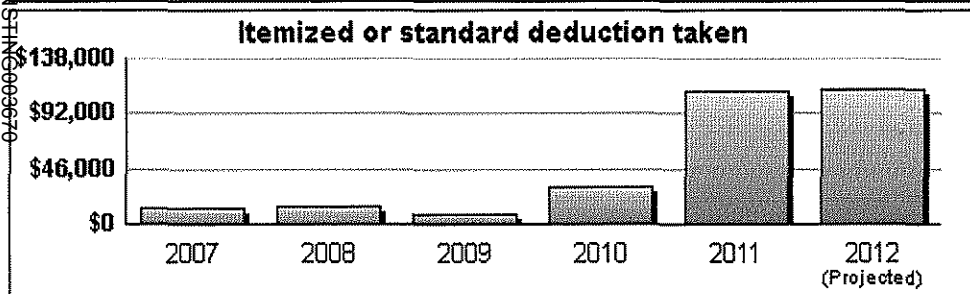
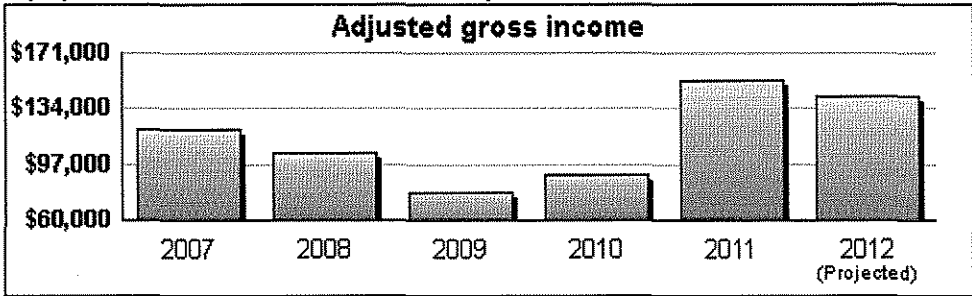
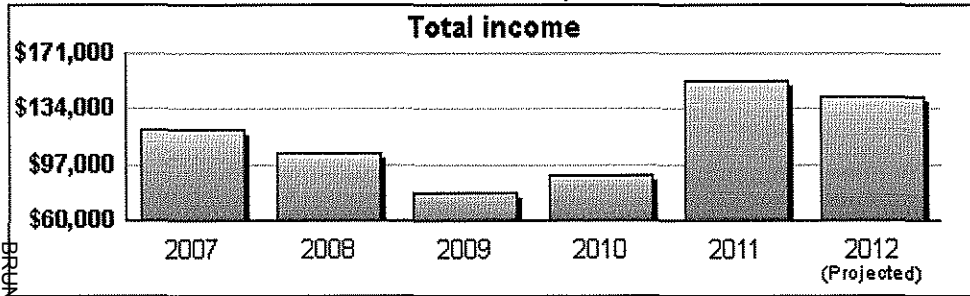
Name **NELVA E BRUNSTING**

Taxpayer Identification Number **Client Copy 47-30-4685**

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

1 Combined with Interest income on the Federal Tax Projection Worksheet

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



AABrunsting.Financials\000187

BRUNSTING\0000670

Form **1040**

Tax Return History Report - Page 2

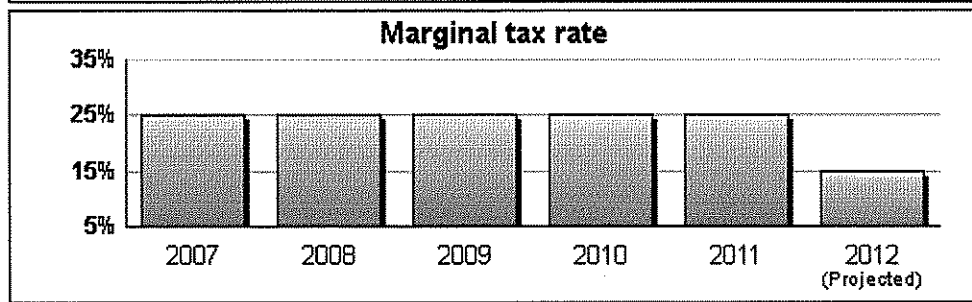
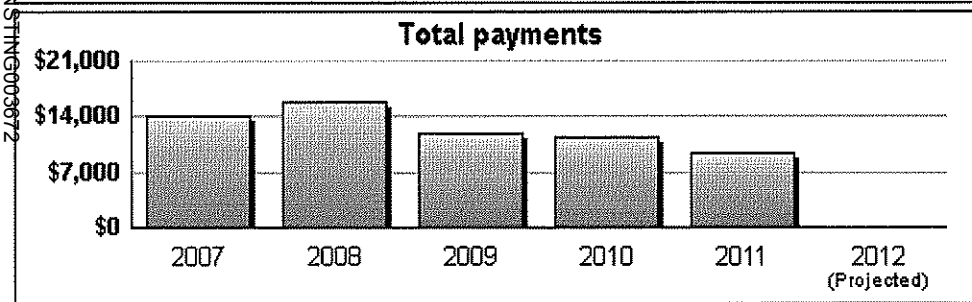
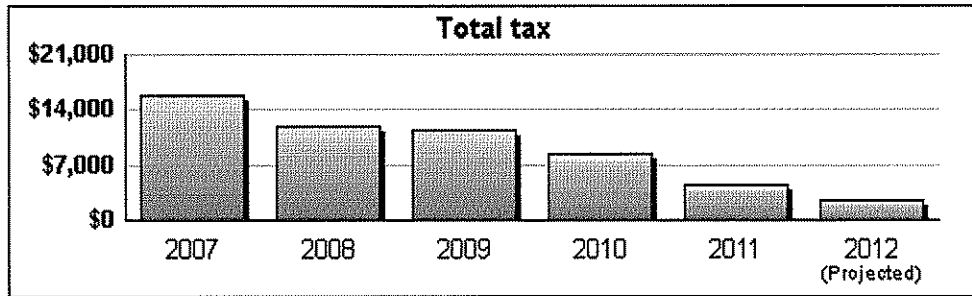
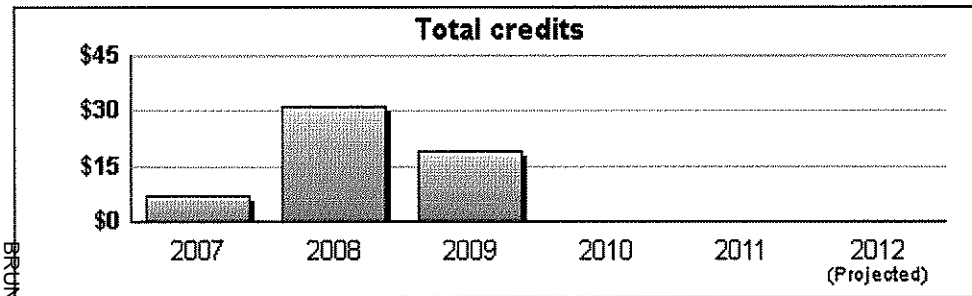
2011

Name **NELVA E BRUNSTING**

Taxpayer Identification Number **Client Copy - 30-4685**

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

AABrunsting.Financials000189



BRUNSTING003672

2011 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning 2011 and ending 2011 and ending
STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).



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

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

Client Copy

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

City, State, ZIP
VICTORIA TX 77904

Spouse SSN Your SSN 481-30-4685

Check this box if you or your spouse were 65 or older as of 12/31/11.

STEP 2 Filing Status: Mark one box only.

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

Residence on 12/31/11
County Number 00 School District Number 0000
Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage (including Medicaid or hawk-i)
How many do not have health care coverage?

STEP 3 Exemptions

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

STEP 4 Gross Income

Table with 15 rows of income items and columns for Spouse/Status 3 and You or Joint. Total Gross Income: 137,901

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

STEP 5 Adjustments to Income

Table with 10 rows of adjustments and columns for Spouse/Status 3 and You or Joint. Total Adjustments: 7,062

STEP 6 Federal Tax Addition and Deduction

Table with 7 rows of tax additions and deductions and columns for Spouse/Status 3 and You or Joint. Total Federal Tax Addition and Deduction: 121,626

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



2011 IA 1040, page 2

B. Spouse/Status 3 A. You or Joint B. Spouse/Status 3 A. You or Joint

STEP 7 Taxable income 36. BALANCE. From side 1, line 35 37. Total itemized deductions from federal Schedule A 38. Iowa income tax if included in line 5 of federal Schedule A 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A. 40. Other deductions 41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [] Standard 42. TAXABLE INCOME. SUBTRACT line 41 from line 36.

Complete lines 37-40 ONLY if you itemize. Client Copy

STEP 8 Tax, Credits and Checkoff Contributions 43. Tax from tables or alternate tax 44. Iowa lump-sum tax. 25% of federal tax from form 4972 45. Iowa minimum tax. Attach IA 6251. 46. Total tax. ADD lines 43, 44, and 45. 47. Total exemption credit amount(s) from Step 3, side 1 48. Tuition and textbook credit for dependents K-12 49. Total credits. ADD lines 47 and 48. 50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. 51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. 52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero. 53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. 54. BALANCE. SUBTRACT line 53 from line 52. 55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54. 56. Total Tax. ADD lines 54 and 55. 57. Total tax before contributions. ADD columns A & B on line 56 and enter here. 58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

STEP 9 Credits 60. Iowa income tax withheld 61. Estimated and voucher payments made for tax year 2011 62. Out-of-state tax credit. Attach IA 130. 63. Motor fuel tax credit. Attach IA 4136. 64. Check One: [] Child and dependent care credit OR [] Early childhood development credit 65. Iowa earned income tax credit. See Instructions. 66. Other refundable credits. Attach IA 148 Tax Credits Schedule. 67. TOTAL. ADD lines 60 - 66. 68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.

STEP 10 Refund or Amount You Owe 69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 70. Amount of line 69 to be REFUNDED REFUND 71. Amount of line 69 to be applied to your 2012 estimated tax 72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [] Check if annualized income method is used. 74. Penalty and interest. 74a. Penalty 74b. Interest ADD Enter total 75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund. SPOUSE: \$1.50 to Democratic Party \$1.50 to Republican Party \$1.50 to Campaign Fund YOURSELF: \$1.50 to Democratic Party \$1.50 to Republican Party \$1.50 to Campaign Fund

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

PLEASE SIGN HERE [X] 11/11/11 RICHARD K RIKKERS CPA 04/05/12 Your Signature Date Check if Deceased Date of Death Preparer's Signature Date

SIGN HERE [] 42-1277139 Spouse's Signature Date Check if Deceased Date of Death Preparer's SSN, FEIN, or PTIN

Daytime Telephone Number 712-722-3375 Daytime Telephone Number



Declaration Control Number (DCN)

00 - 420512 - 01960 - 2

Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 8453-IND

Iowa Individual Income Tax Declaration for an E-File Return

Your first name, middle initial NELVA E	Last name BRUNSTING	Your Social Security Number 481-30-4685	Client Copy
Spouse's first name, middle initial	Last name	Spouse Social Security Number	
Home address (number and street) or PO Box 203 BLOOMINGDALE CIR			
City, state, and ZIP VICTORIA TX 77904			

↑ **Part I Tax Return Information - Tax year ending December 31, 2011**

B. Spouse (filing status 3)

A. You or Joint

1. Iowa Net Income (IA 1040, line 26 A & B)	1B	1A	130,839
2. Total Tax (IA 1040, line 46 A & B)	2B	2A	359
3. Iowa Income Tax Withheld (IA 1040, line 60 A & B)	3B	3A	
4. Amount to be Refunded (IA 1040, line 70)		4	690
5. Total Amount Due (IA 1040, line 75)		5	

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

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

- 6. I do not want direct deposit or direct debit.
- 7. I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
 - I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

NOTE: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, please contact your financial institution to request that they allow a withdrawal from our bank account by this ACH Company ID.

- a. Name of financial institution **BANK OF AMERICA**
- b. Routing Number **113000023** The first two digits must be 01 through 12 or 21 through 32.
- c. Account Number **586027563523**
- d. Type of Account: Savings Checking
- e. Will this refund go to (or payment come from) an account outside the United States? Yes No

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

Sign Here → _____ Date _____

→ _____ Date _____
Spouse Signature. If a joint return, both must sign.

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

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

ERO Use Only	ERO Signature RICHARD K RIKKERS CPA	Date 04/05/12	Check if paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00144154
	Firm's name (or yours if self-employed), address and ZIP code KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824	FEIN 42-1277139	Phone Number 712-722-3375		
Paid Preparer Use Only	Paid Preparer's Signature _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____	
	Firm's name (or yours if self-employed), address and ZIP code _____	FEIN _____	Phone Number 712-722-3375		

Do Not Mail This Form.
CS

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

BRUNSTING003678 41601a (02/28/12)

[Faint, illegible text, possibly bleed-through from the reverse side of the page]

Iowa Itemized Deductions

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

Client Copy
Social Security Number
481-30-4685

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

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

Medical and Dental Expenses	Do not include health insurance premiums deducted on IA 1040, line 18.	
	1. Medical and dental expenses	1. 117,831
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2. 11,411
	3. Subtract line 2 from line 1. If less than zero, enter zero.	3. 106,420
Taxes You Paid	4. State and Local (Check only one box):	
	a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2011 OR	4. 1,137
	b <input checked="" type="checkbox"/> General sales taxes only from line 5b of the Federal Schedule A.	
	5. Real estate taxes	5. 2,027
	6. Personal property taxes, including annual vehicle registration	6. 57
	7. Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. 123
	8. Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8. 3,344
	Interest You Paid	9a Home mortgage interest and points reported on federal form 1098
9b Home mortgage interest not reported on federal form 1098		9b.
10. Points not reported on federal form 1098		10.
11. Qualified mortgage insurance premiums		11.
12. Investment interest. Attach federal form 4952 if required.		12.
13. Add lines 9a-12. Enter total here.		13.
Gifts to Charity	14. Contributions by cash or check.	14. 60
	15. Other than by cash or check. You must attach federal form 8283 if more than \$500.	15.
	16. Carryover from prior year as adjusted for disallowance of bonus depreciation	16.
	17. Add lines 14 through 16. Enter total here.	17. 60
Casualty/Theft Loss	18. Casualty or theft loss(es). Attach federal form 4684.	18.
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.
	20. Tax preparation fees	20.
	21. Other expenses. List type and amount.	21.
	22. Add the amounts on lines 19, 20, and 21. Enter the total here.	22.
	23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.
	24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24. 0
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.
Total Itemized Deductions	26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26. 109,824
If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE YOU	
	27. Enter the Iowa net income of both spouses from IA 1040, line 26.	27a. 27b.
	28. Total Iowa net income, add columns 27a and 27b. Enter the total here.	28.
	29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29. %
	30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A. (YOU)	30.
	31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return. (SPOUSE)	31.

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



Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number

Client Copy 3085

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

**INTEREST
INCOME**

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES	X			463
EDWARD JONES	X			387
Total Taxable Interest Income.				
Add the amounts. Enter here and on IA 1040, line 2.....				850

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

Dividend Income. List Names of All Payers.

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



Iowa Nonresident and Part-year Resident Credit

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

NELVA E BRUNSTING

Social Security Number

Client Copy 300985

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or _____

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or _____

Date moved out of Iowa: _____

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME	
B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT

- Wages, salaries, tips, etc.
- Taxable interest income
- Ordinary dividend income
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses)
- Taxable IRA distributions
- Taxable pensions and annuities
- Rents, royalties, partnerships, estates, etc.
- Farm income or (loss)
- Unemployment compensation
- Taxable Social Security benefits.
- Other income, gambling income, bonus depreciation/section 179 adjustment
- GROSS INCOME.** ADD lines 1-14.
- Payments to an IRA, Keogh, or SEP while an Iowa resident
- Deduction for self-employment tax
- Health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Pension/retirement income exclusion
- Moving expense deduction into Iowa only
- Iowa capital gain deduction
- Other adjustments
- Total adjustments. ADD lines 16-24.
- IOWA NET INCOME.** SUBTRACT line 25 from line 15. **LOW INCOME EXEMPTION**
- All-source net income from line 26, IA 1040
- 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%.
- Nonresident/part-year resident credit percentage:
Subtract the percentage on line 28 from 100.0%.
- Iowa tax on total income from line 43, IA 1040
- Total credits from line 49, IA 1040
- Tax after credits. Subtract line 31 from line 30.
- Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	_____	_____
12.	_____	_____
13.	_____	_____
14.	_____	_____
15.	_____	▲
16.	_____	_____
17.	_____	_____
18.	_____	_____
19.	_____	_____
20.	_____	_____
21.	_____	_____
22.	_____	_____
23.	_____	_____
24.	_____	_____
25.	_____	▲
26.	_____	_____
27.	_____	_____
	100.0%	100.0%
28.	%	%
29.	%	100.0%
30.		359
31.		60
32.		299
33.		299

ENTER THIS AMOUNT ON LINE 51, IA 1040



Iowa Minimum Tax Computation

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

SSN or FEIN

Client Copy

481-30-4685

NELVA E BRUNSTING

PART I: Adjustments and Preferences. See instructions.

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

Table with 13 rows for adjustments and preferences. Includes items like Medical and dental, taxes, interest, and depreciation. Total adjustments and preferences: 7,148.

PART II: Alternative Minimum Taxable Income

Table with 5 rows for alternative minimum taxable income. Includes taxable income from IA 1040, net operating loss deduction, and alternative minimum taxable income: 18,950.

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Includes exemption levels, subtraction of line 21, and final exemption amount: 26,000.

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

Table with 4 rows for nonresidents and part-year residents only. Includes Iowa net income plus adjustments and preferences, total net income, and final Iowa minimum tax: 0.

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



