970		tment of the Treasury-In	tornoi Pavanua Sanica						
Form	-			rn for Estates and T	rusts		2	010	OMB No. 1545-0092
A		of entity (see instr.);		r 2010 or fiscal year beginning		, and ending			
П	Dece	Name of estate or trust (If a grantor type trust, see page 15 of the instructions.)							entification number
H				<u> 27-645</u>	3100				
Å		le trust	4-1-09 A	S EST UTD 10-10	<u> 96</u>			Date entity cre	
$^{\circ}$	•	plex trust	Name and title of fic	luciary				<u>dient/</u>	200py
		fied disability trust	ANITA BR	UNSTING			E	Vonexempt ch	aritable and split-
Н		(S portion only)	TRUSTEE				1		check applicable
H	Grantor type trust Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.)]	ooxes (see pa	ge 16 of the instr.):
H		ruptcy estate-Ch. 7	203 BLOO	MINGDALE CIRCLE	1 J			Described in	section 4947(a)(1)
Н		ruptcy estate-Ch. 11	City or town, state,	and ZIP code		-	1 🗍	Not a private	foundation
Ш	Poole	ed income fund	VICTORIA	TX	77904			Described in	section 4947(a)(2)
В		mber of Schedules K-1	F Check X	Initial return Final return	Amended return			Change in tra	ıst's name
		ached (see tructions) > 1	applicable boxes:	Change in fiduciary	Change in fiducia	ary's name	П	Change in fig	luciary's address
G			trust made a section 64	5 election					
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	T	1 Interest income			<u> </u>			1 1	
			vidends				, ,	2a	7,239
		b Qualified dividends	allocable to: (1) Benefic	laries 2,857	(2) Estate or trust				
		3 Business income	e or (loss). Attach Sch	edule C or C-EZ (Form 1040)	, (-)			3	
ncome	<u> </u>	4 Capital gain or (I	oss). Attach Schedule	D (Form 1041)			, ,	4	50,522
Ö	<u> </u>	5 Rents, royalties,	nartnershins other e	states and trusts, etc. Attach So	hedule F (Form 10	40)		5	24,013
Ĕ				le F (Form 1040)					21,010
	- 1	7 Ordinary gain or	(loca) Attach Form A	707				· 7	
			ist type and amount	797					
			•••	nd 3 through 8				9	81,774
	+-,		f Form 4952 is attache					— 	<u> </u>
		14 T						44	 '
	- t							· -	
	- 1	12 Fiduciary fees Charitable deduction (from Schedule A, line 7)							
	- 1			F				امتما	
U)		14 Attorney, accountant, and return preparer fees 15a Other deductions not subject to the 2% floor (attach schedule)							
<u>_</u>		15a Other deductions	s not subject to the 2	% floor (attach schedule)	• • • • • • • • • • • • • • • • • • • •			15a	
Deductions				uctions subject to the 2% floor					
Ę				40.5 % 6			!	▶ 16	
۵		17 Adjusted total incor	me or (loss). Subtract line	e 16 from line 9			1,7		21 050
	1	18 Income distribution ded	fuction (from Sch. B, line 15).	Attach Schedules K-1 (Form 1041)				18	31,252
	- 1	19 Estate tax deduction including certain generation-skipping taxes (attach computation)							100
	-	20 Exemption		,				20	100
	_							21	31,352
				line 17. If a loss, see page 23	of the instructions				50,422
	- 1		Schedule G, line 7)					23	7,218
un.				yments and amount applied fro					· · · · · · · · · · · · · · · · · · ·
Tax and Payments				eneficiaries (from Form 1041-T				1 1	
E		c Subtract line 24b	from line 24a					. 24c	····
2	7	d Tax paid with Fo	rm 7004 (see page 24	f of the instructions) from Form(s) 1099, check	·	,,		24d	100
Δ.	:	e Federal income t	tax withheld. If any is	from Form(s) 1099, check >	<u>X</u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		24e	123
n		Other payments:	f Form 2439	; g For	m 4136		; Total I		100
×	2	25 Total payments	. Add lines 24c throug	h 24e, and 24h		,,		25	123
<u>a</u>	! 2			the instructions)					m
				total of lines 23 and 26, enter a	, , , , , ,				7,095
	- 1			the total of lines 23 and 26, en				. 28	
	2	29 Amount of line 20	8 to be: a Credited	to 2011 estimated tax ▶	a and atalome to 1000 to 100	; b Refu	nded	29	M (1 1500 " " " " " " " " " " " " " " " " " "
Sig	an	under penalties of perjury, I de true, correct, and complete. De	eciare that i have examined th eclaration of preparer (other th	s return, including accompanying schedule an taxpayer) is based on all information of	s and statements, and to th which preparer has any kno	ie pest of my knowled owledge.	ge and be	ief, it is	May the IRS discuss this return with the preparer
He	_	29 Amount of line 28 to be: a Credited to 2011 estimated tax > ; b Refunded 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 true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						shown below (see instr.)?	
		Signature of fiduciar	y or officer representing f	iduciary D	Date El	IN of fiduciary if a	financial	institution	X Yes No
		Print/Type preparer's na	ime	Preparer's signature		D:	ate	Check] if PTIN
Paid	l	RICHARD K RIKKER	***************************************	RICHARD K RIKKE	RS CPA		4/14/1	-	
Prep	oarer	}	KROESE & KE					Firm's EIN	· 42-1277139
Use	Only	1		MAIN AVENUE					
		Firm's address	SIOUX CENTE	ER, IA 51250-18	824			hone no.	<u>712-722-3375 </u>

Form	1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			P	age 2
St	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fu	nd.			
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)	11			
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2			
3	Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	3	Canv		
4		<u> 3141 L</u>	Copy		
5	Add lines 3 and 4	5			
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable				
	purposes (see page 25 of the instructions)	6			
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7			***************************************
S)	hedule B Income Distribution Deduction		<u> </u>	~ -	4
1	Adjusted total income (see page 25 of the instructions)	1		81,	
2	Adjusted tax-exempt interest	2		2,	<u>070</u>
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3			0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4			
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)	5			0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss				
	as a positive number	6		50,	<u>522</u>
7	Distributable net income. Combine lines 1 through 6. If zero			~ ^	~ ~ ~
	or less, enter -0-	7		<u>33,</u>	322
8	If a complex trust, enter accounting income for the tax year as				
	determined under the governing instrument and applicable local law				
9	Income required to be distributed currently	9		<u>33,</u>	<u>322</u>
10	Other amounts paid, credited, or otherwise required to be distributed	10			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	***************************************	<u>33,</u>	···
12	Enter the amount of tax-exempt income included on line 11	12			<u>070</u>
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		31,	····
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		<u>31,</u>	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		31 ,	<u>252</u>
St	hedule G Tax Computation (see page 27 of the instructions)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
1	Tax: a Tax on taxable income (see page 27 of the instructions) 1a 7,218				
	b Tax on lump-sum distributions. Attach Form 4972 1b				
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)				
	d Total. Add lines 1a through 1c	1d		7,	<u>218</u>
2a	Foreign tax credit. Attach Form 1116 2a				
b	General business credit. Attach Form 3800 2b				
¢	Credit for prior year minimum tax. Attach Form 8801 2c				
d	Bond credits. Attach Form 8912				
3	Total credits. Add lines 2a through 2d	3			0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		7,	<u>218</u>
5	Recapture taxes. Check if from: Form 4255 Form 8611	5			
6	Household employment taxes. Attach Schedule H (Form 1040)	6			
7	Total tax. Add lines 4 through 6.				
	Enter here and on page 1, line 23	7		7,	<u> 218</u>
	Other Information			Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses			X	
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ 2,070 SEE	SŢ	MT 1		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any				
	individual by reason of a contract assignment or similar arrangement?				Χ
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?				Х
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the				
	name of the foreign country ▶				
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a				
	foreign trust? If "Ven." the estate or trust may have to file Form 2520. See page 20 of the instructions				Х
5	Did the estate of trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment				Х
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) If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the				
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				Х

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

|--|

Department of the Treasury

For calendar year 2010, or fiscal year beginning

, and ending

Internal	Revenue	Service
Name o	f estate o	r trust

See instructions on back. ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Employer identification number Ctient Copy

Name and title of fiduciary

ANITA BRUNSTING

TRUSTEE

Part I	Tox	Datum	Informa	4:
	i ax	Kemin	Informa	ILIOII

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

Declaration of Fiduciary Part II

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

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

Sign Here

Signature of fiduciary or officer representing fiduciary

Date

Part III

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

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

	ERO's signature RIC	HARD K	RIKKERS	CPA	Date 04/14/11	Check if also paid preparer	X Check employ	if self- /ed ▶	ERO's SSN or PTIN P00144154
ERO's	Firm's name (or yours		KROESE	& KROESE	P.C.			EIN ► 4	2-1277139
Use	if self-employed),		540 NOF	RTH MAIN .	AVENUE				
Only	address, and ZIP code	: 	SIOUX C	CENTER	IA 5	1250-18	24	Phone no.	<u>712-722-3375</u>

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

Paid Pre-	Print/Type preparer's name	Preparer's signature	Date	Check if PTIN self-employed
parer Use	Firm's name			Firm's EIN 🕨
Use Only	Firm's address		Phone no.	

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

Form 8453-F (2010)

2010 Form 1041-V

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.

Department of the Treasury Internal Revenue Service

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

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

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD

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

Employer identification number Client Copy
27-6453100

P	art 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	l	
27	Estate tax deduction (from Form 1041, line 19)	 	_
28	Add lines 26 and 27	28	31,431 50,522
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	50,522

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

If line 29 is:

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

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

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

Schedule I (Form 1041) (2010)

Sched	ulei (Form 1041) (2010) ELMER H BRUNSTING DECEDENTS TE	R D'I	'D 27-	6453100)	Page 2
Pa	at II Income Distribution Deduction on a Minimum Tax Basis (contin	ued)			
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	e 37.				
	If zero or less, enter -0-			,, <u>L</u>	43	31,431
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or		3.	[ير ا.	
	Enter here and on line 26			Clie	nt (Copy 31,431
Pa	nt 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 Al					
	necessary). Otherwise, if line 51 is—	,				
	• \$175,000 or less, multiply line 51 by 26% (.26).					
	Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result			283	52	3,858
53	Alternative minimum foreign tax credit (see page 7 of the instructions)		,,,,,,,,,,,,	.,	53	9/000
54	Tentative minimum tax. Subtract line 53 from line 52				54	3,858
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sch				55	7,218
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter he				<u> </u>	772.10
50	on Form 1041, Schedule G, line 1c			*	56	0
⊗p.	nt IV Line 52 Computation Using Maximum Capital Gains Rates				<u> </u>	<u> </u>
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax		boot			<u>,</u> ,,,,
	or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing					
E7	Enter the amount from line 51	ig tils	part.		57	28,022
57 =0	***************************************		<i></i>		3/	
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			50,522		
# 0	Worksheet, whichever applies (as refigured for the AMT, if necessary)	58		30,322		
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			الم حمما		
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)			50,522		20.000
61	Enter the smaller of line 57 or line 60				61	28,022
62	Subtract line 61 from line 57				62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 2					
	(.28) and subtract \$3,500 from the result	j			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	,	<u>28,022</u>		
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			▶	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 2			, , , , , , , , , , , , , , , ,		
	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	- • • • • • • • • • • • • • • • • • • •		<u></u>	75	3,858
DAA					NPEGNE	હિવવ િકેઇ?/ ત 1041) (2010)

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 Note: Form 5227 filers need to complete only Parts I and II. Employer identification number Client Copy 27-6453100

PartI	Short-Term Capital	Gains and Los	ses – Assets	Held One Year or Le	SS	,
•	Description of property 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						
	·				MARITMENT	

				······································		
b Enter t	he short-term gain or (loss), if	any, from Schedule	D-1, line 1b		.,	v
2 Short-I	form conital cain or (loca) from	E 4694 6252	6701 and 9924		2	
2 31011-1	term capital gain or (loss) from	FUITIS 4004, 0202,	, 0701, and 6024			
3 Net sh	ort-term gain or (loss) from par	tnerships, S corpor	rations, and other e	states or trusts	3	
	erm capital loss carryover. Ent	er the amount, if ar	ny, from line 9 of the			
	ver Worksheet			advertises and an Post 40	<u>4</u>	<u> </u>
	ort-term gain or (loss). Comb	•	- •	·	▶ 5	
Part II	(3) on the back Long-Term Capital (Gains and Los	ses – Assets I	leld More Than One	Year	
	Description of property 0 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 INVE	SCO VK INTERNAT	1				**************************************
** ** ** ** **	The transfer of the transfer o	INHERIT	06/08/10	2,933	2,234	699
BRAN	DYWINE BLUE FUN	INHERIT	VARIOUS	2,945	2,220	725
CHEV	RON CORP	TIVITULE	VAILLOOD	2,940	fin for V	123
		INHERIT	06/03/10	69,378	62,556	6,822
CITI	GROUP INC					
007 II	NATIONAL NATION AND TO TANK	INHERIT	06/03/10	10,217	6,682	3,535
COTO	MBIA MID CAP VA	LUE FUND INHERIT	VARIOUS	2,992	1,827	1,165
······································	**************************************	T 1/1/11/17 T	VARCEOUS	ha 1 J J 4	1,027	
b Enter t	he long-term gain or (loss), if a	ny, from Schedule	D-1, line 6b		6b	37,391
7 Long-te	erm capital gain or (loss) from l	Forms 2439, 4684,	6252, 6781, and 88	B 24		
8 Net lor	ig-term gain or (loss) from part	nerehine S cornors	utione and other ec	tatee or truste	8	
0 1461101	ig-term gain or (1033) nom part	nerships, o corpore	ationis, and other es	tates of trusts , ,	,	*************************************
9 Capital	gain distributions			SEE STATEME	NT 2 9	185
				- 2000 Contal Loss	<u>10</u>	
=	erm capital loss carryover. Ente ver Worksheet		•	•	11	(
	ng-term gain or (loss). Combi			Inter here and on line 14a.	, ,	
	(8) (1) 1	_			🕨 12	50,522
·· · · · · · · · · · · · · · · · · · ·	ork Reduction Act Notice, see					edule D (Form 1041) 2010

000000000	900003000000000	orm 1041) 2010 ELMER H BRUNST	TNG D	ロしごひと			27-6453100	Page 2
	ert III	Summary of Parts I and II Caution: Read the instructions before complete	ting this pa	ırt.	(1) Benef (see in		(2) Estate's or trust's	(3) Total
13	Net sho	rt-term gain or (loss)	-	13		,		
14	Net long	j-term gain or (loss):	.,			·····		
а	Total for	-		14a			Client	Copy 50,522
b	Unrecap	tured section 1250 gain (see line 18 of the wrksh	nt.)	14b				
¢	28% rate			14c				
15	Total ne	t gain or (loss). Combine lines 13 and 14a	•	15			50,522	50,522
Note		, column (3), is a net gain, enter the gain on Forn		e 4 (or Fo	rm 990-T, Pa	art I, line 4a)	. If lines 14a and 15, colum	n (2), are net
gains	s, go to Pa	rt V, and do not complete Part IV. If line 15, colu	ımn (3), is a	a net loss	, complete P	art IV and th	e Capital Loss Carryover	Worksheet, as
nece	ssary.							
P	irt IV	Capital Loss Limitation						
16	Enter he	re and enter as a (loss) on Form 1041, line 4 (or	Form 990-	T, Part I,	line 4c, if a tr	ust), the sm	aller of:	
а		on line 15 column (3) or h \$3,000					16	(
Note		s on line 15, column (3), is more than \$3,000, or						te the Capital
Loss	Carryove	er Worksheet on page 7 of the instructions to figu	ure your ca	pital loss	carryover.			
P	nt V	Tax Computation Using Maximum	Capital	Gains	Rates			
Forr	n 1041 file	rs. Complete this part only if both lines 14a and	15 in colur	nn (2) an	e gains, or an	amount is	entered in Part I or Part II ar	nd there is an
entry	on Form	1041, line 2b(2), and Form 1041, line 22, is more	e than zero					•
Cau	ion: Skip	this part and complete the worksheet on page 8 of	of the instr	uctions if	1			
• E	ither line 1	4b, col. (2) or line 14c, col. (2) is more than zero,	, or					
• B	oth Form 1	1041, line 2b(1), and Form 4952, line 4g are more	e than zero	.				
Form	n 990-T tri	u sts. Complete this part only if both lines 14a an	nd 15 are g	ains, or q	ualified divide	ends are inc	luded in income in Part I of	Form 990-T,
and	Form 990-	T, line 34, is more than zero. Skip this part and c	complete th	e worksh	eet on page	8 of the inst	ructions if either line 14b, co	ol. (2) or line
<u>14c,</u>		more than zero.		······································				
17		cable income from Form 1041, line 22 (or Form 9	90-T, line :	34)		17	50,422	
18		smaller of line 14a or 15 in column (2)						
		ess than zero	18		50,522			
19	Enter the	estate's or trust's qualified dividends from						
		1, line 2b(2) (or enter the qualified dividends						
	included in	n income in Part I of Form 990-T)	19					
20	Add lines	s 18 and 19	20		50 , 522			
21		ate or trust is filing Form 4952, enter the	***************************************		_			
		rom line 4g; otherwise, enter -0 🕨 📙	21		0			
22		line 21 from line 20. If zero or less, enter -0	. <i></i>	,		22	<u>50,522</u>	
23	Subtract	line 22 from line 17. If zero or less, enter -0-				23	0	
		•						
24		smaller of the amount on line 17 or \$2,300				24	2,300	
25	enmon.	nount on line 23 equal to or more than the amoun						
		Skip lines 25 through 26; go to line 27 and check						
		Enter the amount from line 23			,	25		
26		line 25 from line 24				26	2,300	
27	-	mounts on lines 22 and 26 the same?					EO 422	
	Yes.	Skip lines 27 through 30; go to line 31. X No. Ent	ter the small	ier of line	17 or line 22	27	50,422	
	##	00 / black and 00 / 6 line 00 / black and 00	`			00	2 200	
28	Enter the	amount from line 26 (If line 26 is blank, enter -0-	-)			28	2,300	
	Outstan at	Eng 00 from Eng 07					40 100	
29		line 28 from line 27					48,122	7 010
30	Multiply I	ine 29 by 15% (.15)	, . , ,			Therese	30	7,218
31	~	e tax on the amount on line 23. Use the 2010 Ta						
	(see the	Schedule G instructions in the instructions for Fo	orm 1041)		, ,			
								7 010
32		30 and 31						7,218
33	~	e tax on the amount on line 17. Use the 2010 Ta						10000
		Schedule G instructions in the instructions for Fo						16,623
34	Tax on a	Ill taxable income. Enter the smaller of line 32 of	or line 33 h	ere and	on Form 10 4 1	. Schedule	l	Ł

G, line 1a (or Form 990-T, line 36)

Page 2

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

Employer identification number

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

27-6453100

Long-Term Capital (a) Description of property (Example:	(b) Date	(c) Date sold	T	(e) Cost or one lent	Coloavi or (loss)
100 sh. 7% preferred of "Z" Co.)	àcquired (mo., day, yr.)	(mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	Subtract (e) from (d)
DWS SMALL CAP VALU	1	i 1			1
	INHERIT	VARIOUS	1,890	1,118	7
DALLAS TX AREA RAP	i .				•
	INHERIT	06/07/10	10,057	9,875	1
DC REV MEDLANTIC/	1	В			1
	INHERIT	06/07/10	19,800	19,010	7
DODGE & COX INTL S		1			
	INHERIT	VARIOUS	10,773	6 , 473	4,3
DODGE & COX INCOME	1				_
	INHERIT	VARIOUS	4,592	4,016	
E I DU PONT DE NEN	OURS & CO	t t			
	INHERIT	06/03/10	7,274	4,527	2,7
EATON VANCE TAX MA	NAGED VAI	1		·	_
	INHERIT	06/08/10	4,640	3,754	8
EXXON MOBIL CORP		0.010.011.0			
	INHERIT	06/03/10	16,476	18,289	-1,8
FIDELITY NEW INSIC	4				
	INHERIT	VARIOUS	4,590	3,128	1,4
FIDELITY INTER MUN	I INCM FI	1		** 000	
	INHERIT	VARIOUS	6,229	5,986	
FRANKLIN FED TAX I		ADV			
	INHERIT	06/08/10	4,572	4,234	
FRANKLIN HIGH YLD		ADV			_
	INHERIT	06/08/10	2,288	1,972	
HARTFORD DIVIDEND	& GROWTH	0.040047.0	2 4 2 6	0 450	
	INHERIT	06/08/10	3,136	2 , 450	
HAYS TX CONS INDPI	1		21 500	00 740	, ,
TAIC OT ODAT DIAT I	INHERIT	06/07/10	31,500	29,742	1,7
ING GLOBAL REAL ES		1 1	2 046	1 7 (2)	7 1
T'AT ASTIAT TATET TO CAST TATE	INHERIT	VARIOUS	2,946	1,763	1,1
IN MUN PWR AGY PWF	I .	1 1	30 030	20, 202	
TATTICIDADADAD CO OD 7	INHERIT	06/07/10	30,930	30,263	6
INVESTMENT CO OF A			6 007	4,420	1 5
PERKINS MID CAP VA	INHERIT	VARIOUS	6,007	4,420	1,5
PERKINS MID CAP VA	E .	06/09/10	1 = 0.4	998	c
TOTAL HANGOCK TAIMT	INHERIT	06/08/10	1,594	390	5
JOHN HANCOCK INTL	CORE FD	06/09/10	1 043	1 (71	2
JOHNSON & JOHNSON	INHERIT	06/08/10	1,941	1,671	2
JOHNSON & JOHNSON	 INHERIT	06/03/10	9 005	7,881	1 1
JPMORGAN CORE BOND		06/03/10 ECE	8,985	1,001	1,1
JPMORGAN CORE BONL	INHERIT	VARIOUS	2 052	3,702	^
JPMORGAN HIGH YIEI			3,952	3,102	2
OFFICKGAN HIGH LIEL	INHERIT	VARIOUS	1 2/2	998	3
MFS RESEARCH INTL		AWLTOOR	1,343	990	
MIN VESCAROU INIT	i	MADIONE	7 566	E 1EC	O 4
MONROE CNTY NY ARE	INHERIT	VARIOUS	7,566	5,156	2,4
MONROE CNII NI ARE	1	l t	م عدماً	0 000	7
MUNDER MID CAP COF	INHERIT	06/07/10	9,357	8,990	3
MONDER MID CAP COP	į.	06/00/30	2 120	1 [10]	,
	INHERIT	06/08/10	2,126	1,519	6
				I	

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

Employer identification number

irt II Long-Term Capital (d More Than One Y	ear Oliani	Cany
(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)	COPAY or (loss) Subtract (e) from (d)
MUTUAL GLOBAL DISC	OVERY FD INHERIT	Z 06/08/10	2,641	2,251	39
NEW WORLD FUND CL	F1	00/00/10	2.,0-1.1		
MEM MONIED LOND CE	INHERIT	VARIOUS	1,976	1,214	7 (
OPPENHEIMER INTL E	OND FUND	Y			
	INHERIT	VARIOUS	1,923	1,684	2
OPPNHMR CMD STRAT	TTL TRN C	1			
	INHERIT	VARIOUS	3,735	2,946	
PIONEER FUND CL Y	T. 7.7.7.	TINDTOILG	7 550	F 000	2.2
DTANIETO CHITTEN 17AT	INHERIT	VARIOUS	7,550	5 , 200	2,3
PIONEER CULLEN VAI	INHERIT	06/08/10	3,602	2,904	6
PROCTER & GAMBLE O		00/00/10		2, 304	<u>0</u>
ENOCILIN & GAMBLE C	INHERIT	06/03/10	18,600	14,216	4,3
T ROWE PRICE BLUE	CHIP GROV		<u> </u>	11/210	<i>, , ,</i>
	INHERIT	06/08/10	3,154	2,336	
T ROWE PRICE EQUIT		FD			
~	INHERIT	VARIOUS	5,883	3,907	1,9
T PRICE SUMMIT MUN	I INTERM	FD	,		
	INHERIT	06/08/10	5,088	4,831	2
T ROWE PRICE NEW I	NCOME FUN				_
	INHERIT	VARIOUS	3,884	3,498	3
TAX EXEMPT BOND FI		F1 .	- 100	4 605	4
muoninina tan ann	INHERIT	06/08/10	5,103	4,697	4
THORNBURG LTD TERM		1 1	2 05/	3,779	1
THORNBURG INVT TR	INHERIT VALUE FD	06/08/10 T	3,954	3,119	
INOUNDONG INVI IN	INHERIT	VARIOUS	3,403	2,192	1,2
UNIV TX PERM UNIV	FD RFDG	V2111(1 0 0 0)	3,103		
	INHERIT	06/07/10	5,503	5,582	_
	,,,,,				
	NOO-MONUMENT]		

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

BRUNS FINE (1945) 2010

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

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

▶ See Instructions for Schedule E (Form 1040).

Attachment

Your social security number Client Copy ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 4-1-09 AS EST UTD 10-10-96 Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. List the type and address of each rental real estate property: Yes No 2 For each rental real estate property FARMLAND listed on line 1, did you or your family IOWA use it during the tax year for personal Χ purposes for more than the greater of: • 14 days or В . 10% of the total days rented at fair rental value? В (See page E-3) C Income: Totals **Properties** В (Add columns A, B, and C.) 26,685 3 Rents received 3 3 26,685 4 Expenses: **5** Advertising 5 Auto and travel (see page E-4) ... 6 Cleaning and maintenance 7 Commissions 8 9 Insurance Legal and other professional fees 10 11 Management fees 11 12 Mortgage interest paid to banks, etc. (see page E-5) 12 12 13 Other interest 13 Repairs ,..... 14 Supplies 15 2,672 16 Taxes 17 Other (list)
..... 18 19 Add lines 5 through 18 19 2,672 19 2,672 20 Depreciation expense or depletion (see page E-5) 20 20 2,672 21 Total expenses. Add lines 19 and 20 . . . 21 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out 24,013 if you must file Form 6198 22 23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 24.013 24 24 Income. Add positive amounts shown on line 22. Do not include any losses 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 25 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 24,013 For Paperwork Reduction Act Notice, see your tax return instructions. DAA

al K-1	Amended K-1
icts t.v i	Amended N-1

			Final K-1 Amende	ed K-1	OMB No. 1545-009
Schedule K-1 (Form 1041)	2010	P	art III Beneficiary's SI Deductions, Cre		Current Year Income, nd Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2010,	1	Interest income	11	Final year deductions
	or tax year beginning, and ending	2a	Ordinary dividends	CI	ient Copy
Beneficiary's Shar Credits, etc.	e of Income, Deductions, See back of form and instructions.	2b	Qualified dividends 2,857		
-	on About the Estate or Trust	3	Net short-term capital gain	WARRESTANDEN	
A Estate's or trust's employer io		4a	Net long-term capital gain		
27-6453100 B Estate's or trust's name		4b	28% rate gain	12 A	Alternative minimum tax adjustment 179
		4c	Unrecaptured section 1250 gain	J	179
1	STING DECEDENTS TR DTD T UTD 10-10-96 Ty state and ZIP code	5	Other portfolio and nonbusiness income		
ANITA BRUNST		6	Ordinary business income		
TRUSTEE 203 BLOOMING VICTORIA		7	Net rental real estate income 24,013 Other rental income	13	Credits and credit recapture
		9	Directly apportioned deductions		
D Check if Form 1041-T wa	as filed and enter the date it was filed			14	Other information
E Check if this is the final F	Form 1041 for the estate or trust			A	2,070
		10	Estate tax deduction	<u>B</u>	90
Part II Information	on About the Beneficiary			E	7,239
481-30-4685 G Beneficiary's name, address,				H *	STM
NELVA BRUNST					
13630 PINEROCK LN HOUSTON TX 77079-5914		No ber dec	te attached statement for add te. A statement must be attacheficiary's share of income ar ductions from each business, er rental activity.	ched sho nd directl	owing the y apportioned
H X Domestic beneficiary	Foreign beneficiary	For IRS Use Only			

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

27-6453100

FYE: 12/31/2010

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

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

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2010

Federal Statements NELVA BRUNSTING 481-30-4685

Client Copy

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

DescriptionAmountBUSINESS AND RENTAL ACTIVITY DETAIL:
FARMLAND INCOME\$
24,013

BRUNSTING003510

Estimate Worksheet

Form 1041

For calendar year 2011, or tax year beginning

and ending

2010

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

Client Copy

Taxpayer Identification Number

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

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

Calculation of 1041-ES Payments

1	Enter adjusted total income expected in 2011			000000000000000000000000000000000000000
2	Enter any expected income distribution deduction			
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-			7,218
12	Other taxes (see instructions)		12	
13	Income tax withheld and estimated to be withheld during 2011 and other refur	ndable credits	13	123
14	Rounding amount		14	25
15	Balance			7,120
16	Less amount of current year overpayment applied to next year's estimates		16	
17	Less amounts already paid towards next year's estimates		17	
18	Total estimates for next year		18	7,120

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Form 1116

For calendar year 2010, or tax year beginning

and ending

2010

Name

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

Clentale opyration Number 27-6453100

Category of income	PASSIVE INCOME			Regular Tax	X Alternative Mir	imum Tax
Name of foreign country	VARIOUS	1				
1a Gross income: (1)						
Other income	3,060					
Qualified dividends	2,857	-				
Short-term capital gain / loss		:			<u> </u>	
Long-term capital gain / loss	185					
2 Expenses definitely related						
3a Certain itemized deductions	******		***************************************		minerinterin	
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,102	:				
3e Gross income from all sources						
3f Divide line 3d by line 3e						
3g Multiply line 3c by line 3f						
4a Home mortgage interest		The second secon		L'American	***	
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 %	%	%	%	%	9/

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

Form 1116 Page 1 Detail W	ork	sheet
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Form 1116

For calendar year 2010, or tax year beginning

and ending

2010

Name

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

Clentale opyration Number

27-6453100

Category of income	PASSIVE INCO	ME	· · · · · · · · · · · · · · · · · · ·	Reg	gular Tax Altern	Alternative Minimum Tax X		
Name of foreign country	VARIOUS							
1a Gross income: (1)								
Other income	3 , 060							
Qualified dividends	2 , 857							
Short-term capital gain / loss								
Long-term capital gain / loss	185							
2 Expenses definitely related								
3a Certain itemized deductions	- Andrews				ALL REAL PROPERTY AND ALL PROPERTY AND A			
3b Other deductions								
3c Add lines 3a and 3b								
3d Gross foreign source income	6,102							
3e Gross income from all sources	88,408							
3f Divide line 3d by line 3e	0.0690							
3g Multiply line 3c by line 3f					:			
4a Home mortgage interest	авалиция — «							
4b Other interest expense								
5 Losses from foreign sources								
Deductions not definitely related								
(Add lines 3g, 4a, 4b, and 5)						-		
8 Foreign taxes paid or accrued	90							
Fiduciary share (2)	0.0000 %	%	<u></u> %	%	%	%		

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

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

		ie.la.us/tax			I	I:
For	Cale	ndar Year 2010 or fiscal year beginning, and endi			iowa Fic	luciary Return
	me c		DTD	Dept. of Revenue No.		Check one:
Es	tate	or Trust 4-1-09 AS EST UTD 10-10-96				Estate
		Address, and Title of Fiduciary		Federal Identification No.	O E - 4	
Α	NI	TA BRUNSTING			Client	Copye Trust
2	03	BLOOMINGDALE CIRCLE		27-6453100		X Complex Trust
V	IC	TORIA TX 77904		lowa County in which		△ Complex Trust
T	RU	STEE		estate is pending		Bankruptcy Estate
Na	ame	of Attorney, Address (Number and Street), City, State, and Zip Code				' '
С	AN	DACE KUNZ-FREED				If trust, check one:
1	48	00 ST MARYS LANE, SUITE 230		Probate No.		X Testamentary
		STON TX 77079	l			
At	tome	ey's Phone Number 800-229-3002				Inter Vivos
Auth	oriz	ation is granted to the attorney listed above to receive confidential tax info				
		representative before the lowa Department of Revenue and to make writ				, [], [],
		ior returns been filed for this estate or trust? Yes X No Is				Yes X No
is th	is a	n amended IA 1041? Yes XNo Is	an lowa 70	6 being filed? Yes	X No	
	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 . Net business and farm income or loss. Attach Schedules C or C-EZ and F, federa		4. 2	4,013	
Ş	5 5	. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federa	al form 1040.	5.		
Č	, 5 6	. Net gain (loss) from capital assets	·	6.		
***		. Ordinary gains (losses). Attach federal form 4797.		7.		
		. Other income. State nature of income.				
		. Total income. Add lines 1 through 8.				24,013
		. Interest. Enter on Schedule D, page 2.		10.		
		. Taxes. Enter on Schedule D, page 2.			89	
		. Fiduciary fees. Enter on Schedule D, page 2.		. , , ,		
	13	. Charitable deduction from income in compliance with Will or Trust instr	rument.	13.		
ŭ		. Attorney, accountant, and return preparer fees. Enter on Schedule D, p				
Ę		Other deductions not subject to 2% floor. Enter on Schedule D, page 2				
F		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 1				
. =		. Total. Add lines 10 through 16.				89▲
voucher here.	-	Balance. Subtract line 17 from line 9			18.	
<u>ئ</u> و د	19	Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal S	Schedule K-1.	19. 2	3,924	
		Federal estate tax attributable to income in respect of a decedent (fidu				
iii au		. Total. Add lines 19 and 20.	•	· · · · · · · · · · · · · · · · · · ·	21.	23,924
ymer		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zer			.,,	0_
- Pa		esidents complete lines 23-32. Nonresidents complete Schedule C and e				
Staple payment and		Compute tax from rate Schedule E, page 2.			0	
>	\$ ₂₄	lowa lump sum tax. Attach federal Schedule 4972.		24.	***************************************	
ΕÈ	25	. Iowa minimum tax. Attach IA 6251.		25.		
SIDENT	26 U 26	Tax before credits. Add lines 23 through 25.	,,,,,,,,,,,	, , , ,	26.	0
ΘĒ.		Personal exemption credit. This is a nonrefundable credit.				······································
RES	- 2º	Out-of-state tax credit. Attach copy of out-of-state return and Schedule	A IA 130	28.		
02 E	20	Motor fuel tax credit. Attach Schedule IA 4136.		29.		
Š	3 30	Other credits. Attach IA 148 Tax Credits Schedule.		30.		
		Total credits. Add lines 27 through 30.			31.	
	32	. Tax liability. Residents subtract line 31 from 26. Nonresidents enter am			32	0
H		. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher				
Ē	2 34	Refund. If line 33 is larger than line 32, enter the difference.		***************************************	34	
>		Amount due. If line 33 is less than line 32, enter the difference.			35	0
F	- 33	Mail to: Fiduciary Return Processing, Iowa Departmen				
	, DI	CLARATION: The undersigned hereby certifies and declares that this re	eturn, and a	ny schedules or papers attach	ched hereto, ha	s been duly
U O	ex	CLARATION: The undersigned hereby certifies and declares that this re amined; that to the best knowledge and belief of the undersigned, it is a the income tax law of the State of lowa and the rules and regulations iss sclosed to tax officials of another state or of the United States for tax adm	true, correct	, and complete return for the	taxable year a	s required *
ם עם	dis	sclosed to tax officials of another state or of the United States for tax adm	ninistrative p	urposes.		
	- Sic	nature of fiduciary or officer representing fiduciary	•			Date
Š	-			NORTH MAIN AVENUE		Date
Ü	,	RICHARD K RIKKERS CPA 42-1277139	SIO	JX CENTER, IA 51250-	1824	04/14/11

النلاث	JEK H RKONZIING DECEDENIZ IK		. / - 64	00T00	riuuu	lary Sche	Juies	A, D, C	, D, allu L
Sch	edule A - Background Information: Answer	all applicable o	uestions	S.					
1.	Date estate was opened or created:			2.	Date of dece	edent's death:			
3.	Decedent's business or occupation:				Decedent's	age at death:			_
	Was a decedent's final return filed? Yes No					cedent create tr	ust?	Yes	No
7.	Did decedent file IOWA return(s) up to the date of death'	? Yes	No If						Ī
	Enter decedent's name, address, and SSN:				V	,		- ,	,
-					***************************************			•	· · ·
9	Name and Social Security No. of decedent's spouse, if any:								
	Enter name(s) of executor(s):		······································						
	Enter date(s) and amount(s) of executor's fees paid to ex	recutor(s):							
12	Had federal audit been made on prior returns of deceder	ot or the estate o	r trust?	Yes	X No Is	an audit now in	the proc	P667	Yes X No
	Have expenses of administration or selling expenses bed						ino proc	.000.	100 21 110
	Did you as fiduciary withhold on income distributions made				Yes				
	Does the estate/trust elect to recognize the gain or loss of						Yes	X No	
Sc	hedule B - Beneficiaries' Shares of Income	and Credit	s: Attach	additional p	ages as necess	sary. In lieu of Sch.	B, attach	r federal Sch.	K-1.
		Beneficia	ο, Δ	Rane	ficiary B	Beneficiar	ı C	тс	OTALS
4	Names of each beneficiary 1.					VALENT (S		10	ZIALO
	*,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	יט מנוט טי	711111	الم تندس	<u> </u>	A Y 7 T T T T T T T T T T T T T T T T T T		1	
	,							1	
	Address 3.							-	
	Iowa resident (Yes/No) 4.								
	Net short-term capital gain 5.							 	
	Net long-term capital gain (100%) 6.					<u> </u>			
	Depreciation and depletion 7.	***************************************							22 024
	Ordinary income subject to lowa income tax 8.								23,924
	Income not subject to lowa income tax 9.								
10.	Excess deductions 10.]			
	REGARDING IOWA NONRESIDENT INCOME					ı		T	
11.	lowa income tax withheld, if any 11.							***************************************	
	Withholding agent's identification number 12.		T			<u> </u>			
	edule C - Computation of Nonresident's T	ax	Sche	edule D	-	tion of Expe	nses	ì	
1.	Federal taxable income from federal 1041		Line		Expl	anation		A	mount
	(include ESBT income) 1.		No.				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
2.	Interest and dividends from federal securities 2.		11	TAX E	EXPENSE	C- STMT]	.		89
3.	Balance. Subtract line 2 from line 1. 3.	50,422	ļ						
4.	Deduction taken for lowa state income tax 4.		<u> </u>						
5.	Interest and dividends from foreign, state, and	l							
	municipal securities 5.	2,070	<u> </u>						
6.	Exemption credit from federal 1041 6.	100				. ,			
7.	Adjusted taxable income. Add lines 3 through 6 7.	52,592							
	Compute tax on the amount shown on line 7								
	using Schedule E. 8.	<u>3,137</u>							
9.	Personal exemption credit 9.	\$40.00							
	Tax before being prorated 10.	3,097							
	Nonresident percentage. Divide amount on line								
	22, page 1, by amount on line 7, Schedule C.		Sche	dule E	- Tax Rate	28			
	This may not be greater than 100.0%.	0.00%	1 .	e Income					Of Excess
12.	Multiply line 10 by percentage on line 11. 12.		1		Not Over		7	Γax Rate	Over
	lowa lump-sum tax: Attach federal Schedule 4972. 13.			\$0	\$1,428	\$0.00	+	(0.36%	x \$0)
	lowa minimum tax: Attach IA 6251. 14.		\$1,4 \$2,8		\$2,856 \$5,712	\$5.14 \$15.42	+	(0.72% (2.43%	x \$1,428) x \$2,856)
	Balance. Add lines 12, 13, and 14. 15.		\$5,7		\$5,712 \$12,852	\$84.82	+	(4.50%	x \$2,856) x \$5,712)
	Motor fuel tax credit. Attach IA 4136. 16.		\$12.8	52	\$21,420	\$406.12	+	(6.12%	x \$12,852)
	A47		\$21,4		\$28,560	\$930.48	+	(6.48%	x \$21,420)
	Total credits. Add lines 16 and 17. 18.		\$28,5 \$42,8		\$42,840 \$64,260	\$1,393.15 \$2,364.19	→ +	(6.80% (7.92%	x \$28,560) x \$42,840)
	Total tax liability. Subtract line 18 from line 15.		\$64,2		over	\$4,060.65	+	(8.98%	x \$64,260)
10.	•								
	Enter on line 32, page 1 19		1					63-6	001b (03/23/11)

lowa Schedule K-1 Equivalent					
FULL		For calendar year 2010, or tax year beginning	. an	d ending	2010
Name	of trust				Amended K-1
${ m EL}$	MER H BRUN	STING DECEDENTS TR DTD			
		T UTD 10-10-96		Client C	OD Mnal K-1
Benef	iciary's identifying	number ▶ 481-30-4685	Estate's or trust's EIN	▶ 27-6453100	
Benefi	ciary's name, addres	s, and ZIP code	Fiduciary's name, addres		
			ANITA BRUNS	TING	
	LVA BRUNST		TRUSTEE		
	630 PINERO			GDALE CIRCLE	
НО	USTON	TX 77079-5914	VICTORIA	TX 779	04
	Resident state				
		Enter the following items on the state inco	me tax return of the above	e named individual.	
1	Beneficiary's Share	of Federal Taxable Income 1	31,252	This data presented for informa	tion only
	Income			·	
2	Interest			Schedule B, Part I, line 1 or IA	126, line 2
3	Ordinary dividends	·,		Schedule B, Part II, line 3 or IA	126, line 3
4 a	Net short-term cap	ital gains		Form IA 1040, line 6 or IA 126,	line 6
b	Net long-term capi	tal gains b		Form IA 1040, line 6 or IA 126,	line 6
5	Business / Nonpas	sive	,		
а	Income	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
b	Depreciation	b		Net amount to: Form IA	1040, line 10 or
C		,,,, c		Form IA	126, line 10
d	Amortization	d			
6	Rental and Passive	e			
а	Income	,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	23,924		
b	Depreciation	b		Net amount to: Form IA	1040, line 10 or
C	Depletion	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Form IA	126, line 10
d		<u>d</u>			
7		Final Year of Estate / Trust			
a		on termination		Schedule A, line 21	
b	Short-term capital	loss carryover		Form IA 1040, line 6 or IA 126,	
C	Long-term capital I	oss carryoverc		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 Iten				
а	Accelerated depres	ciation 8 a		Form IA 6251	

Additional Information:

Withholding

Other Items

đ

Depletion b
Amortization c

Tax-exempt interest 9 a

Estate tax deduction b

Exclusion items

Form IA 6251

Form IA 6251

Form IA 8801

This data presented for information only

This data presented for information only

This data presented for information only

179

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Iowa Statements

FYE: 12/31/2010

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

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

1040X

Department of the Treasury-Internal Revenue Service

Amended U.S. Individual Income Tax Return

G	LIEN	
C		4540074

(Rev. December 2010)	

➤ See separate instructions.

This return is for calendar year $X = 2010$	2008	L	2007						
Other year. Enter one: calendar year or fis	cal year (month and	d year	ended):						
Your first name and middle initial	Your last name					Your social se	curity number		
NELVA E BRUNSTING 483					481-30-	81-30-4685			
If a joint return, your spouse's first name and middle initial Your spouse's tast name					Your spouse's	social security number			
Your current home address (number and street). If you have a P.O. b.	ov see page 5 of instru	tione		- T	Apt. no.	Your phone numb	nae		
13630 PINEROCK LN	DX, see page 5 of illiand				др. по.	Total pitolie italii.			
Your city, town or post office, state, and ZIP code. If you have a foreign	ın address, see page 5 c	of instruc	tions.			•	***************************************		
HOUSTON TX 7	7079-5914								
Amended return filing status. You must check one be	ox even if you are n	ot char	nging your filing st	atus.					
Caution. You cannot change your filing status from join	t to separate return	s after	the due date.						
X Single Married filing joint	ly 💹 Marrie	ed filing	g separately			_	I		
Qualifying widow(er) Head of househol	d (If the qualifying p	erson	is a child but not y	our depend	lent, see pa	ige 5 of instructi	ons.)		
Use Part III on the back to explain any ch	nanges		A. Original am or as previou adjusted		amount o	change – of increase crease) –	C. Correct amount		
Income and Deductions			(see page 6	3)		in Part III			
1 Adjusted gross income (see page 6 of instructions). If net o	perating loss								
(NOL) carryback is included, check here	▶ □	1_	90	0,681			90,681		
2 Itemized deductions or standard deduction (see page 7 of in		2		7,100		24,266	31,366		
3 Subtract line 2 from line 1		3	83	3,581		-24,266	59,315		
4 Exemptions. If changing, complete Part I on the back	and enter the								
amount from line 30(see page 7 of instructions)		4		3,650			<u>3,650</u>		
5 Taxable income. Subtract line 4 from line 3		5	7.9	931		-24,266	55,665		
Tax Liability				1					
6 Tax (see page 8 of instructions). Enter method used	to figure tax:			ĺ					
QDCGTW		6	14	1,455		-6,062	8,393		
7 Credits (see page 8 of instructions). If general business cre	dit carryback								
is included, check here	▶ 🔲	7		0					
8 Subtract line 7 from line 6. If the result is zero or les		8	14	455		-6,062	8,393		
9 Other taxes (see page 8 of instructions)		9		0					
10 Total tax. Add lines 8 and 9		10	14	,455		-6,062	8,393		
Payments									
11 Federal income tax withheld and excess social security and	tier 1 RRTA								
tax withheld (if changing, see page 8 of instruction		11		0					
12 Estimated tax payments, including amount applied f									
return (see page 9 of instructions)	.,	12	11	.,360			11,360		
13 Earned income credit (EIC) (see page 9 of instruction	ons)	13		0					
14 Refundable credits from Schedule M or Form(s)	2439 4136					1			
5405 8801 8812 8839 886	3 8885 or			_[
(specify):		14		0]					
15 Total amount paid with request for extension of time	• •	ı origin	al return, and add	litional			2 225		
tax paid after return was filed (see page 10 of instru	ctions)					15	3,095		
16 Total payments. Add lines 11 through 15			************************	<u>* * * * . * . * . * . * . * . * . * . *</u>	<u> </u>	16	14,455		
Refund or Amount You Owe (Note, Allow 8	-		,						
17 Overpayment, if any, as shown on original return or	as previously adjus	led by	the IKS (see page	e TU					
of instructions)						17	74 455		
18 Subtract line 17 from line 16 (If less than zero, see p	•					18	14,455		
19 Amount you owe. If line 10, column C, is more than					iis)	19	6 060		
20 If line 10, column C, is less than line 18, enter the di				is return		20	6,062 6,062		
21 Amount of line 20 you want refunded to you	unari			2		21	0,002		
22 Amount of line 20 you want applied to your (enter	yedi):	es	timated tax 2	<u> </u>		amplete and at	nn thin form D 2		
· · · · · · · · · · · · · · · · · · ·					<u>U</u>	ninhiere qua 21	gn this form on Page 2.		

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

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

Form 1040X (Rev. 12-2010) Page 2

Part I	Exemp	otion

Complete this part only if you are:

See F	form 1040 or Form 1040A instructions and page 11 of Form 1040X instructions		A. Original nun of exemptions amount reporte as previously adjusted	or d or	B. Net chang	je	nı	orr imb imo	er
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								
25	Your dependent children who did not live with you due to divorce or separation								
26	Other dependents	00							
27		27							
28									
	amount shown in the instructions for line 28 for the year you are					l			
	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				1			
30	Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30							
31	List ALL dependents (children and others) claimed on this amende	d return.	If more than 4 dep	endents,	, see page 11 of in	structions.			
	(a) First name Last name	(b) Dependent's social security number		(c) Dependent's relationship to you		(d) Check box if child for child tax page 11 of inst		x credit (see	

								THE REAL PROPERTY.	
Pa	nt II Presidential Election Campaign Fund					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Chec	king below will not increase your tax or reduce your refund.								
] c	theck here if you did not previously want \$3 to go to the fund, but no	w do.							
С	theck here if this is a joint return and your spouse did not previously	want \$3 t	io go to the fund, b	out now d	loes.				
Pa	rt III Explanation of changes. In the space provided to	oelow, tel	l us why you are f	ling Forn	n 1040X.				
	 Attach any supporting documents and new or change 	ed forms	and schedules.						-
Т	AXPAYER IS AMENDING HER RETURN TO	REF	ORT MEDIC	CAL E	EXPENSES A	AND			

CONTRIBUTIONS NOT TAKEN ON THE ORIGINAL RETURN.

Sign Here

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

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

)		•	
Your signature Paid Preparer Use Only	Date	Spouse's signature. If a joint return, both must sign.	Date
RICHARD K RIKKERS CPA	<u>07/0</u>	6/11 KROESE & KROESE P.C.	
Preparer's signature	Date	Firm's name (or yours if self-employed) 540 NORTH MAIN AVENUE	
RICHARD K RIKKERS CPA		SIOUX CENTER IA	51250-1824
Print/type preparer's name P00144154	Che	Firm's address and ZIP code ck if self-employed	42-1277139
PTIN		Phone number	EIN
For forms and publications, visit IRS.gov.			Form 1040X (Rev. 12-2010)

DAA

BRUNSTING003528

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

OMB No. 1545-0074

2010

Department of the Treasury Internal Revenue Service (99 Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

achment 0'

Intérnal Revenue Sen		(99)]	······································			Sequence No. U/
Name(s) shown on Fo					our social sec . 81 – 30 –	•
Medical		Caution. Do not include expenses reimbursed or paid by others.				1000
and	1	Medical and dental expenses (see instructions)	1	30,5	34	
Dental	2	Enter amount from Form 1040, line 38 2 90,681				
Expenses	3	Multiply line 2 by 7 5% (075)	3	6,8	01	
	4				4	23,733
Taxes You	5	State and local (check only one box):				
Paid		a X Income taxes, or	5	1,3	55	
		b General sales taxes				
	6	Real estate taxes (see instructions)	6	1,2	98	
	7					
		back (for certain vehicles purchased in 2009). Skip this line if				
	_	you checked box 5b	7			
	8	Other taxes. List type and amount		4	4 -	
		SEE STATEMENT Add lines 5 through 8	8		45	. 2 700
Interest		Home mortgage interest and points reported to you on Form 1098	1 10	<u> </u>	. 9	2,798
You Paid		Home mortgage interest and points reported to you on Form 1098. If paid to the	10			
10u i alu		person from whom you bought the home, see instructions and show that				
Note.		to an attended to the state of				
Your mortgage		person's name, identifying no., and address				
interest deduction may						
be limited (see			11			
instructions).	12	Points not reported to you on Form 1098. See instructions for				
		special rules	12			
		Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See	1 (
	45	instructions.)	14	······································		
Gifts to		Add lines 10 through 14			15	
Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	4,8	2 =	
•	17	Other than by cash or check. If any gift of \$250 or more, see		<u> </u>	24	
If you made a gift and got a	**	instructions. You must attach Form 8283 if over \$500	17			
benefit for it,	18	Carryover from prior year	18		\neg	
see instructions.		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	21	Unreimbursed employee expenses—job travel, union dues,				
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶				
Miscellaneous		(obt monatorio)	21			
Deductions	22	Tax preparation fees	22	·		
		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				
	26	Multiply line 25 by 2% (.02)	26			
		Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			. 27	
Other Miscellaneous	28	Other—from list in instructions. List type and amount ▶				
Deductions					28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, en	ter this amount			
Itemized		on Form 1040, line 40			29	31,366
Deductions	30	If you elect to itemize deductions even though they are less than your s	tandard	-	_	
		deduction, check here				

For fiscal year	ar beginning $01/0$	1/10 and ending 12/33 Amended lowa Individu			
			T	1	
A. Your last		Your first name/middle initial	Social Security Number		
BRUNS		NELVA E	481-30-4685	-	
B. Spouse's	last name	Spouse's first name/middle initial	Social Security Number		,
Current Mailing	g address (number and stree	t or PO Box):	Residence on 12/31 of		For Calendar Year
13630	PINEROCK LN		year being amended	X Check this box if you or	
City, town or p	ost office, state, ZIP code		County No: 00	spouse were 65 or older at the of the tax year.	e end2010
HOUSTO		TX 77079-5914	Sch. Dist. No; 0000	or the tax year.	
	iling Status: Mark o				Posson for
		ependent on another person's lowa return	for the year being amended?	YES X NO A	Reason for Amendment:
	ried filing a joint return.				Net Operating Loss
		combined return. Spouse use column B.			Federal Audit
Marri	ied filing separate returns.	combined return opouse as column 5.	SSN:	Inc.: \$	Protective Claim
	Jse's name:	g person, If qualifying person is not claime			
	a or nousehold war qualitying		,	mer the person's mame & 5514 me	Provide detailed explanation on back.
6 Qua			SSN:	. 1 v c	
STEP 3	YOU Persona	al Credit: Enter 1 or Enter 2 if filing jo	ollit or nead of nouserloid	<u> </u>	40 = \$ 40
Corrected	(and spouse IF Enter 1 fo	r each person who is 65 or older and/or 1	for each person who is blind	<u>* X </u>	20 = \$2(
Exemptions	Debetto	ents: Enter 1 for each dependent		A X \$	40 = \$
•	Enter firs	st names of dependents here:			TOTAL \$ 60
	SPOUSE Persona	al Credit: Enter 1		🛦 X \$	
	(IF filing Enter 1 i	f 65 or older and/or 1 if blind	,	🛦 X \$	
	status 3) Depend	ents: Enter 1 for each dependent	**********	🛦 X \$	40 = \$
	Enter firs	st names of dependents here:			TOTAL \$
STEP 4				B. Spouse/Status 3	A. You or Joint
Corrected	1. Gross Income			1,	<u>▲</u> 67,933
Taxable	2. Adjustments to Inco	ome		2.	
Income	3. Net Income. Subtra	act line 2 from line 1.	***************************************	3.	
	4. Addition for Federa	i Taxes	**,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4.	
	5. Total. Add lines 3 a	ınd 4.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5.	
	Deduction for Fede	ral Taxes		6.	
	7 Balance Subtract li	ine 6 from line 5.	****************	7.	
	8 Deduction: Itemize	d / Standard		8.	
	0. Deadellon, Remizer	d / Standard ubtract line 8 from line 7.			···· — — — — — — — — — — — — — — — — —
STEP 5	10. Tax or Alternative T			9	<u> </u>
				0.	
Figure Your Tax	12. Total Tax. Add lines	inimum Tax	: 	1.	903
and				2.	
Credits	•	, Earned Income Tax Credit (for years 2006 and price	•	3	6(
	14. Balance, Subtract I	ine 13 from line 12. If less than zero,		4(843
	15. Credit for Nonresid	ent or Part-Year Resident. Attach IA		5.	
		ine 15 from line 14. If less than zero,	enter zero. 1	6() 318
		Attach IA 148 Tax Credits Schedule		7.	
	18. Balance, Subtract li	ine 17 from line 16. If less than zero,	enter zero. 1	7. 8. (318
	19. School District Surt	ax/Emergency Medical Services Surf	tax 1	9.	
	20. Contributions from	Original Return	,	0	
	21. Total Tax. Add lines	s 18, 19, and 20.	2	1.	318
STEP 6	22. Total. Add columns	A & B, line 21, and enter here.		22.	318
Refund	23. Total Credits B & A	from Step 9 of the IA 1040. See insti	ructions.	23.	1,320
Or	24. Tax amount previou	usly paid		24.	
Amount You Owe	25. Total credits and pa	syments. Add lines 23 and 24.		25.	1,320
	26. Overpayment show	n on previous filing		26.	413
	27. Subtract line 26 from	m line 25. Enter here.		27.	907
	28. If line 27 is more that	an line 22, subtract line 22 from line 2	27. This is the REFUND amou	int. REFUND 28.	
		n line 22, subtract line 27 from line 22			
	Penalty and Interest.	30a. Penalty			
	See instructions. 31. TOTAL AMOUNT NOW DU	IE. Add lines 29 and 30 and enter here, Make check			
(We), the unde	ersigned, declare under pena	ilty of perjury that I (we) have examined this (other than taxpayer) is based on all informations.	s return and attachments, and, to	the best of my (our) knowledge a	nd belief, it is a true, correct,
	eturn. Declaration of preparer	r (otner than taxpayer) is based on all infon Firm	mation of which preparer has any _{ss:} <u>KROESE & KROE</u>	Knowledge.	
Your Signature:	<u> </u>				
Date:	4	Date:	540 NORTH MAI		12EN 1024
opouse's Signa	ture: Prepa	rer's	SIOUX CENTER	······································	L250-1824
Co Davidasa T		ure: RICHARD K RIKKERS CPA	<u>07/06/1</u>	1 /12-/22-pRUM	VSTING#02531277139

Explanation of Changes to Income, Deductions, and Credits

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

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

Credit Carryforward					
If you are amending prior to the er of the year for which this return came due and wish to change you credit carryforward (estimated tax) please fill in these line items.	ır				
*******	, ,	,	 1)	 	,
Elected Carryforward Amount for	You Spouse	(A) (B)	 		
Total Carryforward			2)		
Subtract line 2 from line 1 and enter	er 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!

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

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

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

Please do not send cash by mail.

2010 IA 1040 Schedule A

lowa Itemized Deductions

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

Name(s) as show NELVA E	Security Number			
NOTE: If you have	e fede	eral bonus depreciation, please see the 2010 Expanded Instructions on our Web site.		
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.		
Dental	1.	Medical and dental expenses 1. 29,376	1_	
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. 2. 6,801		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		22,575
Taxes	4.			
You Paid		a X Other state and local income taxes. Do not include lowa Income Tax Include School District Surtax and EMS Surtax paid in 2010 OR		
		b General sales taxes only from line 5b of the Federal Schedule A.		
•	5.	Real estate taxes 5	\$	
	6.	Personal property taxes, including annual vehicle registration		
	7.	Other taxes. List the type and	-	
		amount. FOREIGN TAXES - 1041-GT 7. 90)	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	- 8.	1,443
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098 10.		
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.		
Gifts	14.	Contributions by cash or check. 14. 4,835	F	
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.		
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.		
•	17.	Add lines 14 through 16. Enter total here.	_	4,835
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.	***************************************	
and	20.	Tax preparation fees20.	•	
Misc.	21.	Other expenses. List type and	-	
Deductions		amount21		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus	-	
		depreciation, from line 14 of the IA 1040* by 2% (.02), Enter the result here.	_	
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	28,853
Itemized	20.			=0,000
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU
of	27.	• • • • • • • • • • • • • • • • • • • •	27a	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.	28	
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	***************************************	
-	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using	-	
		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.

104	0	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	2010		(99)	IRS Use Only-	Do not w	rite or star	ole in this space.
	Р	For the year Jan. 1-Dec. 31, 2010, or other tax year beginning		2010,	ending	, 20		ОМВ	No. 1545-0074
Name,	R	Your first name and initial Last name					Your	social se	curity number
Address,	l N	NELVA E BRUNSTING					_ 48	31-30	-4685
and SSN	T	If a joint return, spouse's first name and initial Last name						int di	Geolycy number
	С								
See separate	LE	Home address (number and street). If you have a P.O. box, see	instructions.			Apt. no.		Make su	re the SSN(s) above
instructions.	A	13630 PINEROCK LN					A	and on	line 6c are correct.
	R	City, town or post office, state, and ZIP code. If you have a foreig	n address, see	instru	ctions.		Che	ecking a	box below will not
Presidential	Ÿ	HOUSTON TX 7	7079-59	<u> 14</u>			cha	nge your	tax or refund.
Election Campai	gn 🕨	Check here if you, or your spouse if filing jointly, want \$3				<u></u>		You	
	1 [X Single	4 Hea	id of h qualif	nousehold (v ying person	vith qualifying p	erson). (: ot your de	See instru ependent,	ctions.) If enter this
Filing Status	2	Married filing jointly (even if only one had income)			me here. 🕨		·		
Check only one	3 [Married filing separately, Enter spouse's SSN above	5 📗 Qua	difying	g widow(er)	with dependent	child		
box.		and full name here. 🕨							
	6a	X Yourself. If someone can claim you as a dependent,	do not check	c box	6a	. , , , , , , , , , , , , , ,	. ,	7	Boxes checked 1 → on 6a and 6b
Exemptions	b_	Spouse						<u>, , , , , </u>	No. of children
	¢	Dependents:	(2) Deper	ndent'		(3) Depende	ant'e	(4) v if qual, child	on 6c who: lived with you
			social securit		- 1	relationship		for child tax cr. (see	did not live with
		(1) First name Last name	300/01 0000,10	., man		Totationsp		page 15)	you due to divorce or separation
If more than four									(see instructions)
dependents, see instructions and									- Dependents on 6c
check here ▶								 	not entered above
									- Add numbers on
	<u>d</u>	Total number of exemptions claimed							lines above ▶ ⊥
Incomo	7	Wages, salaries, tips, etc. Attach Form(s) W-2				,	.	7	1 - 0 - 7
Income	8a	Taxable interest. Attach Schedule B if required						8a	<u> 15,837</u>
Attach Form(s) W-2 here. Also	b	Tax-exempt interest. Do not include on line 8a		8	b		<u>643</u>		21 605
attach Forms W-2G and	9a	Ordinary dividends. Attach Schedule B if required	. ,	1		17,	No E	9a	21,685
	b	Qualified dividends		9	D			40	
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local inco	- 1	10 11					
was withheld.	11	Alimony received					····	12	
If you did not	12 13	Business income or (loss). Attach Schedule C or C-EZ Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶						13	-3,000
get a W-2, see page 20.	14	Other gains or (losses). Attach Form 4797	•			, , , , , , , , , , ,	└ }	14	3,000
see page 20.	14 15a	IRA distributions 15a	3,218 b	 Tav			····	15b	3,218
	16a	IRA distributions 15a Pensions and annuities 16a), 2. 1. 0 b	Tar	xable amo	unt	····	16b	10,788
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations					····	17	23,013
not attach, any	18	Farm income or (loss). Attach Schedule F					···· 🟲	18	
payment. Also,	19							19	
please use Form 1040-V.	20a	Social security benefits 20a 2:	2.518 b	Tar	avable amount			20b	19,140
	21	Unemployment compensation Social security benefits 20a 22,518 b Taxable amount Other income. List type and amount						21	
	22	Combine the amounts in the far right column for lines 7 th	rough 21. Th	is is '	vour total	income	``▶	22	90,681
	23	Educator expenses		23					
Adjusted	24	Certain business expenses of reservists, performing artis				***************************************			
Gross		fee-basis government officials. Attach Form 2106 or 2106		24	,				
Income	25	Health savings account deduction. Attach Form 8889		25	5				
	26	Moving expenses. Attach Form 3903		26	5				
	27	One-half of self-employment tax. Attach Schedule SE		27	7				
	28	Self-employed SEP, SIMPLE, and qualified plans		28	3				
	29	Self-employed health insurance deduction		29)				
	30	Penalty on early withdrawal of savings		30)				
	31a	Alimony paid b Recipient's SSN ▶		318	a				
	32	IRA deduction	,,,,,,,,,,,	32	2				
	33	Student loan interest deduction		33	3				
•	34	Tuition and fees. Attach Form 8917		34					
	35	Domestic production activities deduction. Attach Form 89	03	35	5				
	36	Add lines 23 through 31a and 32 through 35					<u> </u>	36	
	37	Subtract line 36 from line 22. This is your adjusted gross	sincome				▶	37	90.681

Form 1040 (201	o) NEL	VA E BRUNSTING 4	<u>81-30-4685Page 2</u>
Tax and	38	Amount from line 37 (adjusted gross income) 38	90,681
Credits	39a	Check X You were born before January 2, 1946, Blind. Total boxes	
		if: Spouse was born before January 2, 1946, Blind. checked ▶ 39a 1	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here	
	40	Itemized deductions (from Schedule A) or your standard deduction (see instructions) 40	7,100
	41	Subtract line 40 from line 38	
	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-	79,931
	44	Tax (see instr.). Check if any tax is from: a Form(s) 8814 b Form 4972	14,455
	45	Alternative minimum tax (see instructions). Attach Form 6251 45	
	46	Add lines 44 and 45	14,455
	47	Foreign tax credit. Attach Form 1116 if required 47	
	48	Credit for child and dependent care expenses. Attach Form 2441 48	
	49	Education credits from Form 8863, line 23	
	50	Retirement savings contributions credit. Attach Form 8880	
	51	Child tax credit (see instructions) 51	
	52	Residential energy credits. Attach Form 5695 52	
	53	Other credits from Form: a 3800 b 8801 c 53	
	54	Add lines 47 through 53. These are your total credits 54	
***************************************	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	14,455
Other	56	Self-employment tax. Attach Schedule SE	
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b 8919 57	
IUXOO	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58	
	59	a Form(s) W-2, box 9 b Schedule H c Form 5405, line 16 59	
	60	Add lines 55 through 59. This is your total tax	14,455
_	61	Federal income tax withheld from Forms W-2 and 1099 61	
Payments	62	2010 estimated tax payments and amount applied from 2009 return 62 11,360	
	63	Making work pay credit. Attach Schedule M 63	
If you have a	64a	Earned income credit (EIC) 64a	
qualifying child, attach	b	Nontaxable combat pay election 64b	
Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65	
	66	American opportunity credit from Form 8863, line 14 66	
	67	First-time homebuyer credit from Form 5405, line 10 67	
	68	Amount paid with request for extension to file	
	69	Excess social security and tier 1 RRTA tax withheld 69	
	70	Credit for federal tax on fuels. Attach Form 4136 70	
	71	Credits from Form: a 2439 b 8839 c 8801 d 8885 71	
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	11,360
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here Y4a	
Direct deposit?	▶ b	Routing number	
See instructions.	▶ d	Account number	
	75	Amount of line 73 you want applied to your 2011 estimated tax ▶ 75	
Amount	76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions	3,095
You Owe	. 77	Estimated tax penalty (see instructions) 77	
Third Part	v Do you	want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Complete belo	
Designee	Designe		34948
	name		<u>L2-722-3375</u>
Sign		enalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any k	
Here Joint return?	Your sign		Daytime phone number
See page 12.		RETIRED	
Keep a copy of for your	Spouse's	signature. If a joint return, both must sign. Date Spouse's occupation	
records.	Daint/Ti		
	-ring i ype p	preparer's name Preparer's signature Date Chi	
		· · · · · · · · · · · · · · · · · · ·	-employed P00144154
	Firm's name	► KROESE & KROESE P.C. Firm's	
Use Only	Firm's address		
		SIOUX CENTER IA 51250-1824 712	2-722-3375
			Form 1040 (2010)

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.

internal revenue Octatos					
Declaration Control Number (DCN)	00420512020261		Clie	ent	Copy
Taxpayer's name		-	Social	securi	ity number -4685
NELVA E BRUNST Spouse's name	T I/Q		·····	······	cial security number
Real Tay Batum Informatio	Toy Year Ending December 24, 20	10 (Whole Dellers	Only		
	on — Tax Year Ending December 31, 20		***************************************		90,681
	38; Form 1040A, line 22; Form 1040EZ, line 4)			1	
2 Total tax (Form 1040, line 60; Form 104	0A, line 37; Form 1040EZ, line 11)			2	14,455
	0, line 61; Form 1040A, line 38; Form 1040EZ, line 7)			3	······
	0A, line 46a; Form 1040EZ, line 12a; Form 1040-SS,			4	2 005
	orm 1040A, line 48; Form 1040EZ, line 13)			5	3,095
Part II Taxpayer Declaration	and Signature Authorization (Be sure y	ou get and keep	a copy	OT)	our return)
reason for any delay in processing the return or refund Agent to initiate an ACH electronic funds withdrawal (of of my Federal taxes owed on this return and/or a payr that this authorization may apply to future Federal tax for me to initiate future payments, I request that the IF force and effect until I notify the U.S. Treasury Financ Agent at 1-888-353-4537 no later than 2 business day of the electronic payment of taxes to receive confiden	receive from the IRS (a) an acknowledgement of receipt or red, and (c) the date of any refund. If applicable, I authorize the direct debit) entry to the financial institution account indicated ment of estimated tax, and the financial institution to debit the payments that I direct to be debited through the Electronic Forms send me a personal identification number (PIN) to access ital Agent to terminate the authorization. To revoke a paymenty prior to the payment (settlement) date. I also authorize the dital information necessary to answer inquiries and resolve iss (PIN) below is my signature for my electronic income tax returns.	U.S. Treasury and its desi- in the tax preparation soft entry to this account. I furl ederal Tax Payment Syster EFTPS. This authorization t, I must contact the U.S. T financial institutions involve- ues related to the payment	ignated Fi ware for p ther unde m (EFTPS is to rem reasury F ed in the t. I further	inancia paymer rstand 6), In or ain in f inancia process	il nt rder rull al
Taxpayer's PIN: check one box only					
X lauthorize KROESE & KR	OESE P.C.	to enter or generate n	ny PIN	2	8905
	ERO firm name	•	•	iter fiv	e numbers, but
as my signature on my tax year 2010 o	electronically filed income tax return.		do	not e	nter all zeros
	my tax year 2010 electronically filed income tax return is filed using the Practitioner PIN method. The ERO			re	
Your signature ▶		Date ▶(04/1	4/1	1
Spouse's PIN: check one box only					
I authorize	ERO firm name	to enter or generate n	-	<u></u>	
as my signature on my tax year 2010		•			e numbers, but
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•				nter all zeros
	my tax year 2010 electronically filed income tax return is filed using the Practitioner PIN method. The ERO			re	
Spouse's signature ▶		Date ▶			
Practi	tioner PIN Method Returns Only-	–continue bel	ow		
Part III Certification and Auth	entication — Practitioner PIN Method C	Only			
ERO's EFIN/PIN. Enter your six-digit EFIN folk	owed by your five-digit self-selected PIN.	4205128494 do not enter all zero			
the taxpayer(s) indicated above. I confirm that	N, which is my signature for the tax year 2010 electron I am submitting this return in accordance with the red Authorized IRS e-file Providers of Individual Income T	quirements of the Pract			
ERO's signature ▶ RICHARD K R	IKKERS CPA	Date ▶04,	/14/	11_	
	ERO Must Retain This Form — See Ir	nstructions			

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

SCHEDULE B

(Form 1040A or 1040)

Interest and Ordinary Dividends

Attach

2010

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Attach to Form 1040A or 1040.

A or 1040. See instructions on back.

ttachment equence No. 08

Name(s) shown NELVA		Your social security number 481_30-4685				
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the	ant	CODMount		
Faiti	•	buyer used the property as a personal residence, see instructions on back and list	Y'''	COPHICAL		
Interest		this interest first. Also, show that buyer's social security number and address				
		FOWARD TONES		692		
		FINALD TONES		827		
(Oan instruction		BANK OF AMERICA		4,596		
(See instructions on back and the	•	BANK OF AMERICA		9,722		
instructions for				J 1 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
Form 1040A, or		,	1			
Form 1040,			'			
line 8a.)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Note. If you		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
received a Form				<u> </u>		
1099-INT, Form						
1099-OID, or substitute						
statement from						
a brokerage firm	,					
list the firm's	_		<u> </u>	15 007		
name as the payer and enter	2	Add the amounts on line 1	2	15,837		
the total interest	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				
shown on that		Attach Form 8815	3			
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form		3 - 200		
		1040, line 8a	4	15,837		
5 (1)		s. If line 4 is over \$1,500, you must complete Part III.	-	Amount		
Part II	5	List name of payer >		4 000		
		CHEVRON CORPORATION		4,002		
O-di		EDWARD JONES		1,340		
Ordinary		METLIFE		70		
Dividend	S	EXXON MOBILE		6,830		
		EDWARD JONES		14		
(See instructions	;	EDWARD JONES		2 , 179		
on back and the instructions for		DEERE & COMPANY		11		
Form 1040A, or		ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100	5	7,239		
Form 1040,			"			
line 9a.)						
Nata if you						
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	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form				
on that form.		1040, line 9a	6	21,685		
	Note	. If line 6 is over \$1,500, you must complete Part III.				
Part III	You	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a				
	forei	gn account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes No		
_	7a	At any time during 2010, did you have an interest in or a signature or other authority over a financial				
Accounts	3	account in a foreign country, such as a bank account, securities account, or other financial account?				
and Trus	ts	See instructions on back for exceptions and filing requirements for Form TD F 90-22.1		X		
	b	If "Yes " enter the name of the foreign country ▶				
(See instructions on	8	During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a				
back.)		foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X		

SCHEDULE D (Form 1040)

Capital Gains and Losses ► Attach to Form 1040 or Form 1040NR.

► See Instructions for Schedule D (Form 1040).

Attachment Sequence No.

OMB No. 1545-0074

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

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

Your social security number

ELVA E BRUNSTING					Wient-	<u>40py</u>
art I Short-Term Capital	Gains and Los	sses – As	sets H	eld One Year or Les	es ·	
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	1 ''		(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)
EATON VANCE TAX M	li de la companya de	03/09	/10	773	718	5.5
FRANKLIN FED TAX	REE INCM VARIOUS		/10	409	409	
HARTFORD DIVIDEND	į.			114	105	Ç
PERKINS MID CAP V	1	3	/10	92	[.] 83	
			2	4,503		487
Total short-term sales price amou	nts. Add lines 1 and	i	3	5 , 891		
					4	······································
Schedule(s) K-1	*******	,,,,,,,,,,,,,			5	
- · · · · · · · · · · · · · · · · · · ·		•	-	-	6	
Net short-term capital gain or (los	s). Combine lines 1	through 6 in	column	<u>(f)</u>	<u></u> 7	560
art II Long-Term Capital	Gains and Los	ses – Ass	sets He	eld More Than One	Year	
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (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)
DEERE & CO	VARIOUS	10/13	/10	11,099	8,618	2,481
DEERE & CO	VARIOUS			9,869	6,952	2,917
GA POWER CO	VARIOUS	11/17	/10	10,055	10,055	
line 9			9			
9 in column (d)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		10	31,023		
Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 8	rm gain from Forms 824	2439 and 62			11	
Net long-term gain or (loss) from par	tnerships, S corpora	ations, estate	es, and tr	rusts from		
Capital gain distributions. See page I	D-2 of the instruction	ns		·····	13	······································
Carryover Worksheet on page D-7	of the instructions	, , <i>, ,</i> , , , ,		******************	14 (32,484
						-27,086
	(a) Description of property (Example: 100 sh. XYZ Co.) EATON VANCE TAX MARKETON VANCE TAX MARKETORD VANCE TAX HARTFORD DIVIDEND PERKINS MID CAP VARIETY Enter your short-term totals, if any, from the column (d) Short-term gain from Form 6252 and Net short-term gain or (loss) from passchedule(s) K-1 Short-term capital loss carryover. Encarryover Worksheet on page D-7 Net short-term capital gain or (loss) Long-Term Capital (a) Description of property (Example: 100 sh. XYZ Co.) DEERE & CO DEERE & CO GA POWER CO Enter your long-term totals, if any, from the column (d) Gain from Form 4797, Part I; long-term of the column (d) Gain from Forms 4684, 6781, and 80 (loss) from Forms 4684, 6781, and 80 (loss) from Forms 4684, 6781, and 80 (long-term gain or (loss) from particular gain or (loss) from particular gain distributions. See page It Long-term capital loss carryover. Enteryover Worksheet on page D-7 Net long-term capital gain or (loss) Carryover Worksheet on page D-7 Net long-term capital gain or (loss)	(a) Description of property (Example: 100 sh. XYZ Co.) EATON VANCE TAX MANAGED 10/28/05 FRANKLIN FED TAX FREE INCM VARIOUS HARTFORD DIVIDEND & GROWTH VARIOUS PERKINS MID CAP VALUE FD CI 10/28/05 Enter your short-term totals, if any, from Schedule D-1, line 2 Total short-term gain or (loss) from partnerships, S corpos Schedule(s) K-1 Short-term capital loss carryover. Enter the amount, if ar Carryover Worksheet on page D-7 of the instructions Met short-term sales price amounts. Add lines 1 and Carryover Worksheet on page D-7 of the instructions Enter your long-term totals, if any, from Schedule D-1, line 9 Total long-term sales price amounts. Add lines 8 and 9 in column (d) Enter your long-term totals, if any, from Schedule D-1, line 9 Total long-term sales price amounts. Add lines 8 and 9 in column (d) Gain from Form 4797, Part I; long-term gain from Forms (loss) from Forms 4684, 6781, and 8824 Net long-term gain or (loss) from partnerships, S corpon Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Long-term capital loss carryover. Enter the amount, if ar Carryover Worksheet on page D-7 of the instruction Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Long-term capital loss carryover. Enter the amount, if ar Carryover Worksheet on page D-7 of the instruction Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Long-term capital loss carryover. Enter the amount, if ar Carryover Worksheet on page D-7 of the instruction Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Schedule(s) K-1 Capital gain distributions. See page D-2 of the instruction Schedule(s) K-1	(a) Description of property (Example: 100 sh. XYZ Co.) (B) Date acquired (Mo., day, yr.) (C) Date (Mo., day, yr.) (EATON VANCE TAX MANAGED 10/28/09 03/09 FRANKLIN FED TAX FREE INCM ADV VARIOUS 03/09 HARTFORD DIVIDEND & GROWTH VARIOUS 03/09 PERKINS MID CAP VALUE FD CI 10/28/09 03/09 Enter your short-term totals, if any, from Schedule D-1, line 2 Total short-term sales price amounts. Add lines 1 and 2 in column (d) Short-term gain from Form 6252 and short-term gain or (loss) from Form 4540 from page D-7 of the instructions Net short-term capital gain or (loss). Combine lines 1 through 6 in art 11. Long-Term Capital Gains and Losses — Ass (a) Description of property (Mo., day, yr.) DEERE & CO VARIOUS 10/13 Can POWER CO VARIOUS 11/17 Capital long-term sales price amounts. Add lines 8 and 9 in column (d) Gain from Form 4797, Part I; long-term gain from Forms 2439 and 65 (loss) from Forms 4684, 6781, and 8824 Net long-term gain or (loss) from partnerships, S corporations, estate Schedule(s) K-1 Capital gain distributions. See page D-2 of the instructions Long-term capital loss carryover. Enter the amount, if any, from line 9 Total long-term gain or (loss) from partnerships, S corporations, estate Schedule(s) K-1 Capital gain distributions. See page D-2 of the instructions Long-term capital loss carryover. Enter the amount, if any, from line of the column (d) Carryover Worksheet on page D-7 of the instructions Long-term capital gain or (loss). Combine lines 8 through 14 in carryover Worksheet on page D-7 of the instructions Long-term capital gain or (loss). Combine lines 8 through 14 in carryover Worksheet on page D-7 of the instructions Net long-term capital gain or (loss). Combine lines 8 through 14 in carryover Worksheet on page D-7 of the instructions Net long-term capital gain or (loss). Combine lines 8 through 14 in carryover Worksheet on page D-7 of the instructions	(a) Description of property (Example: 100 sh. XYZ Co.) (b) Date acquired (Mo., day, yr.) (c) Date sold (Mo., day, yr.) (d) Mo., day, yr.) (Mo., day, yr.)	Short-Term Capital Gains and Losses – Assets Held One Year or Les (a) Description of property (b) Date acquired (b) Date soid (d) Sales price (see page CD-7 of the instructions) EATON VANCE TAX MANAGED 10/28/09 03/09/10 773 FRANKLIN FED TAX FREE INCM ADV VARIOUS 03/09/10 409 HARTFORD DIVIDEND & GROWTH VARIOUS 03/09/10 114 PERKINS MID CAP VALUE FD CI 10/28/09 03/09/10 92 Enter your short-term totals, if any, from Schedule D-1, line 2 2 4,503 Total short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 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 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) (a) Description of property (b) Date acquired (c) Date sold (Mo., day, yr.) (see page D-7 of the instructions) DEERE & CO VARIOUS 10/13/10 11, 099 DEERE & CO VARIOUS 11/17/10 10, 055 Enter your long-term totals, if any, from Schedule D-1, line 9 Total long-term sales price amounts. Add lines 8 and 9 in column (d) 31, 023 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 Capital gain distributions. See page D-2 of the instructions Net long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss C	Short-Term Capital Gains and Losses – Assets Held One Year or Less (a) Description of property (Example: 10d als. YZCo) (b) Date acquired (c) Date soid (d) Sates price (see page D-7 of the instructions) (Example: 10d als. YZCo) (b) Date acquired (do., day, yr.) (do., d

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

Schedule D (Form 1040) 2010

NELVA E BRUNSTING Schedule D (Form 1040) 2010

Part III Summary Client Copy-26,526 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 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. Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the 18 instructions 18 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page 19 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 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: 21 3,000 (\$3,000), or if married filing separately, (\$1,500 Note. When figuring which amount is smaller, treat both amounts as positive numbers.

Schedule D (Form 1040) 2010

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

(or in the Instructions for Form 1040NR, line 42).

No. Complete the rest of Form 1040 or Form 1040NR.

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

SCHEDULE D-1 (Form 1040)

Department of the Treasury Internal Revenue Service

Continuation Sheet for Schedule D (Form 1040) ► See instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

Attachment Sequence No.

Name(s) shown on return NELVA E BRUNSTING

Your social security number 491539-4685V

(a) Description of accounts	(b) Date	(a) Data and	(d) Sales price	(e) Cost or other basis	(0.0-in-a(1)
(a) Description of property (Example: 100 sh. XYZ Co.)	acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(see page D-7 of the instructions)	(see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
MUTUAL GLOBAL DISCO	VERY FD				
MULTIPERATE	VARIOUS	03/09/10	596	568	2
NEUBERGER&BRM MIDCA		TL 03/09/10	212	184	21
NEUBERGER&BRM MIDCA	P CRW TNS	<u> </u>		104	
MEODINGHINGSINE TEDOL		03/09/10	2,253	1,953	30
PIONEER CULLEN VALU	E FUND CI				
	10/28/09	03/09/10	105	98	
T ROW PRICE BLUE CH		00/00/10			
	10/28/09	03/09/10	1,337	1,213	12
				%.Z	
					www.uuuuuuu

)	
			-		

	1				
Totals. Add the amounts in column (d).	Also, combine the	[·			

SCHEDULE E (Form 1040)

Name(s) shown on return

Supplemental Income and Loss

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

Attachment Sequence No.

Department of the Treasury Internal Revenue Service

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

▶ See Instructions for Schedule E (Form 1040).

Your social security number Client Copy

	NELVA E BRUNSTING					481	-30-468	§5					
	art I Income or Loss Fi	rom R	lental Real Estate a	nd Royalties Note.	. If you are	in the business of re	nting personal	proper	ty, use	······			
	Schedule C or C-EZ (se	e page	E-3). If you are an individu	ual, report farm rental in	come or lo	ss from Form 4835 o	on page 2, line	40.					
_1	List the type and address of each r	estate property		Yes	s No								
	FARMLAND listed on line 1, did												
Α	IOWA	, , . ,	,,,,			use it during the tax	year for personal						
						purposes for more th	an the greater of:	Α		X			
						 14 days or 							
В						 10% of the total of 	lays rented at						
						fair rental value?		В					
						(See page E-4)							
C			.,,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , . , , , , .								
								С		<u> </u>			
Ind	Income: Properties								Totals				
			Α	В		С	(Add colu	nns A, E	3, and (3.)			
3	Rents received	3					3						
4	Royalties received	4					4						
Ex	penses:												
5	Advertising	5			_								
	Auto and travel (see page E-5)	6											
7	Cleaning and maintenance	7	20,100										
8	Commissions ,	8											
9	Insurance	9											
10	Legal and other professional fees	10	1,000										
11	Management fees	11											
12	Mortgage interest paid to banks,												
	etc. (see page E-5)	12					12						
13	Other interest	13											
14	Repairs	14											
15	Supplies	15											
16	Taxes	16											
17	Utilities	17											
18	Other (list)												
		18											
19	Add lines 5 through 18	19	1,000				19		1,	000			
20	Depreciation expense or												
	depletion (see page E-5)	20					20						
21	Total expenses. Add lines 19 and 20	21	1,000										
22	Income or (loss) from rental real												
	estate or royalty properties.												
	Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is												
	a (loss), see page E-6 to find out												
	if you must file Form 6198	22	<u>-1,000</u>										
23	Deductible rental real estate loss.												
	Caution. Your rental real estate loss												
	on line 22 may be limited. See page E-6 to find out if you must file Form												
	8582. Real estate professionals												
	must complete line 43 on page 2	23	1,000	<u> </u>									
24	Income. Add positive amounts show	n on line	e 22. Do not include any lo	osses	,		24			0			
25	Losses. Add royalty losses from line	22 and	rental real estate losses fr	om line 23. Enter total I			25 (1,	000)			
26	Total rental real estate and royalty Parts II, III, IV, and line 40 on page 2								_				
	Form 1040NR, line 18. Otherwise, inc	lude th	is amount in the total on lir	ne 41 on page 2	· · · · · · · · · · · · · · · · · ·		26		-1,	000			
For DA/	Paperwork Reduction Act Notice, see y	our tax	return instructions.			BF	RUN SIIMGO	35.192or	m 1040) 2010			

in which you materially participated under the passive activity loss rules

000065 BRUNSTING, NELVA E 481-30-4685

Federal Statements

Form 1040, Line 8b - Tax-exempt Interest

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

Form 1040, Dividend Income

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

BRUNSTING003556

Form **1040**

Carryover Report

2010

			· •	•				
Nan N	ne ELVA E BRUNSTING					_ 4	xpayer Identification Number 81-30-4685	er
	Carryover Item	Available to 2010		2010 A	Amounts	Clie	ent Copy Carryover to 2011	
	Excess section 179							
	Minimum tax credit							
	Investment interest							
	Investment interest - AMT							
	Short-term capital loss							
	Short-term capital loss - AMT							
	Long-term capital loss	32,484	UTILI		<u>-8,</u>		23,526	
	Long-term capital loss - AMT	32,484	UTILI	ZED	-8,	<u>958 </u>	23 , 526	
	Residential energy efficient property							
	D.C. first-time homebuyer credit _			 .		······································		
	Tax credit bonds							
	Nonrecaptured Section 1231 L	osses - Line 8, Form 479	7	AMT	Nonrecaptured 9	Section 1231 L	osses - Line 8, Form 4797	,
20	005 Amounts			2005 Amou	ints			
20	006 Amounts			2006 Amou	ints			_
20	007 Amounts	······		2007 Amou	ints			
20	008 Amounts			2008 Amou	ints			
20	009 Amounts	·····		2009 Amou	ints		• • • • • • • • • • • • • • • • • • • •	
A۱	vailable to 2010			Available to	2010			
20	010 Amounts			2010 Amou	ınts			
Ca	arryover to 2011			Carryover t	o 2011		X	

2010 IA 1040 lowa Individual Income Tax Long Form

	<u>ll in</u>	all spaces. You MUST fill in your Social Security Number.	
Your last nar		Your first name/middle initial	Fill in all information holow
		ring nelva e	Fill in all information below. Check this box if you or your spouse were
Spouse's last	t nan	ne Spouse's first name/middle initial	65 or old (
***************************************			Your Social Security Number Spouse Social Security Number Spouse Social Security Number Output Description:
		idress (number and street, apartment, lot, or suite number) or PO Box	481-30-4685
		PINEROCK LN	Residence on 12/31/10
City, State, Z		777 55050 5014	County No. School District No.
HOUS'			00 0000
		Status: Mark one box only.	You must answer these questions: Dependent children for whom an exemption is claimed in Step 3
1		Were you claimed as a dependent on another person's lowa return?	How many have health care coverage?
	<i>l</i> ami	ed filing a joint return. (Two-income families may benefit by using status 3 or 4.)	(including Medicaid or hawk-i) How many do not have health care coverage?
		I filing separately on this combined return, Spouse use column B.	Trow heary do not have realth care coverage:
4 5	pou	nd filing separate returns. se's name: SSN:	▲ Income: \$
5 H	lead	of household with qualifying person. If qualifying person is not claimed as a dependent on thi	is return, enter the person's name and Social Security Number below.
6 (Qual	fying widow(er) with dependent child. Name:	SSN:
STEP 3	٢	YOU a. Personal Credit: Enter 1. (Enter 2 if filing joint or head of household.)	
Exemption	s (and spouse if b. Enter 1 for each person who is 65 or older and/or 1 for each person who is 65 or older and/or 1 for each person who is 65 or older and/or 1 for each person who is 65 or older and/or 1 for each person who	ho is blind.
	L	c. Dependents: Enter 1 for each dependent.	x \$ 40 = \$
		d. Enter first names of dependents here:	e. TOTAL \$ 60
		a. Personal Credit: Enter 1.	X\$ <u>40</u> =\$
	-	b. Enter 1 if 65 or older and/or 1 if blind.	
	1	SPOUSE (If filling c. Dependents: Enter 1 for each dependent.	
		status 3) 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	2.	Taxable interest income. If more than \$1,500, complete Sch. B. 2.	7.162
Income	3.	Ordinary dividend income. If more than \$1,500, complete Sch. B. 3.	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
	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.	
	7.		
	8.	Taxable IRA distributions 8.	_ 3,218
	9.	Taxable pensions and annuities 9.	
	10.	Rents, royalties, partnerships, estates, etc. 10.	0.0 0.1.0
	11.	Farm income/(loss) from federal Schedule F 11.	
		Unemployment compensation. See instructions. 12.	
		Taxable Social Security benefits 13.	
	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment 14.	
		GROSS INCOME. ADD lines 1-14.	~ ~ ~ ~ ~
STEP 5	16.	Payments to an IRA, Keogh, or SEP 16.	
11	17.	One-half of self-employment tax 17.	
Adjust- ments	18.	Health insurance deduction 18,	4 4 5 0
to	19.	Donate and a 100 Supramo Fazzara	
Income		Alimony paid 20.	
و	21.	Pension/retirement income exclusion 21.	
and voucher here	22.		
ile.	23.		
onc	24.	Other adjustments 24.	
2	25.	Total adjustments. ADD lines 16-24.	<u>25.</u> A 7,158
	26.	NET INCOME. SUBTRACT line 25 from line 15.	26 . ▲ 60,775
STEP 6	27.	Federal income tax refund / overpayment received in 2010 27.	
STEP 6 Federal		Self-employment/household employment taxes 28.	
		Addition for federal taxes. ADD lines 27 and 28.	
Addition	130.	Total ADD Specific and SO	61 252
and		The state of the s	
Deduc-		Federal tax withheld 31. Federal estimated tax payments made in 2010 32.	11,500
1			<u> </u>
1			11 500
11		BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	
cs	55,	AABrunsting.Financials0000	1.40
		AADTUISUIIG.FIIIAIICIAISUUU	U//

NELVA	177	BRUNSTING
14Tm 71 A 727	1	DITTONOUG

2010 IA	11	040, page	2				B. Spouse/Status 3	A. You	or Joint	B. Spouse/Status	3 A.	You or Joint
STEP 7	36.	BALANCE. Fro	m side 1, lin	e 35					36.			49,852
				rom federal Schedule A ,					.,			
Taxable		38. Iowa income	atn bonus dep tax if included	eciation/sec, 179 must use to in line 5 of federal Schedule /						Complete	lines 37-40)
Income		30 BALANCE	Subtract line 3	I from line 37 or enter the ons from the lowa Schedule A					5,738	ONLY if y	o <u>u</u> itemize.	
		40. Other ded	uctions							_Client	Copy	7
	41			X Itemized, Add lii			Standard					5,738
				TRACT line 41 from line								44,114
STEP 8		Tax from tables							2,466			
0.2.0				federal tax from form 49								
Tax,				A 6251.								
Credits												2,466
and	47	Total exemption	n orodit ome	and 45.		, , A77			60 -	······································		2, 100
Checkoff Contribu-				unt(s) from Step 3, side 1								
tions				for dependents K-12								60
	49.	PALANCE CU	DTDACT lim	and 48,					49		0_	2,406
	50.	BALANCE, SUI	DIRACI III	49 from line 46. If less t	nan zero, e	******	eio.	,	50, _		<u> </u>	1,499
	51,	Credit for nonre	esident of pa	rt-year resident. Attach l	A 126 and `	redera	aretum.	• • • • • • • • • • • • • • • • • • • •	.,, 51		0	
				51 from 50. If less than							-	907
	53.			credits. Attach IA 148 Tax								007
	54.	BALANCE, SU	BTRACT lin	53 from line 52			,		54			907
				surtax. Take percentage							<u> </u>	0
	56.	Total Tax. ADD	lines 54 an	d 55.					56			<u>907</u>
	57. 58	Contributions	e contribution Contribution	ns. ADD columns A & B c s will reduce your refund	on line 56 a or add to th	ina en 1e am	ter nere.	must be in who	ole dollars	, ,	7	907
	00.	Fish/Wildlife		State Fair		Fire	efighters/Veterans	Child Al	ouse Prevent			
		i8a: 🔺		58b: 🔺						total. 58	B	
	59.	TOTAL TAX A	ND CONTI	RIBUTIONS. ADD lines 5					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5	9.	907
	60.	lowa income ta	x withheld			60						
STEP 9				ments made for tax year								
				ch IA 130.		62				-	-	
Credits	63.	Motor fuel tax of	redit. Attach	IA 4136.		63			·····			
	64.	Check One:	Child a	nd dependent care credit	OR							
				ildhood development cre		64		<u> </u>				
	65.	lowa earned inc	come tax cre	dit. See Instructions.		65.		A				
	66.	Other refundable of	credits. Attach	A 148 Tax Credits Schedule.		66.		<u> </u>				
		TOTAL, ADD II				67.			1,320			
	68.	TOTAL CRED	ITS. ADD o	dumns A and B on line 67		r here.				68	в.	1,320
STEP 10	69.	If line 68 is mor	e than line t	9, SUBTRACT line 59 fro	om line 68.	This	is the amount you over	paid.		69	9. 🛕	413
Dafaad		Amount of line								REFUND 70	ð. 🛦	0
Refund or		Mail return to	lowa Incor	ne Tax - Refund Proce	ssing, Ho	over	State Office Bldg, De	s Moines IA 5	0319-0120	. , .		
Amount	71.	Amount of line 69	to be applied	to your 2011 estimated ta	x	71.		A	413			
You Owe	72.	If line 68 is less	than line 59	, SUBTRACT line 68 from	m line 59, 1	- This is	the AMOUNT OF TAX	YOU OWE.		72	2. 🔺	
				f estimated tax from IA 2			Check if a	annualized incor	me method is	used. 73		
		-		74a, Penalty								
				DD lines 72, 73, and 74,			·					
		Electronically	pay by cre	dit card or direct debit	t. Go to w	ww.s	tate.ia.us/tax/					
CTED 44	OL I	· · · · · · · · · · · · · · · · · · ·		ome Tax - Document P		STE		es IA 50306-9	187. Make C	neck payable to 1	reasurer, S	tate of lowa.
		nt of tax you owe			I	-						
		SPOUSE	▲ YO	URSELF			「YEAR, d you like to receive a b	poklet? This		Mailing Add	iroceoe:	
\$1.50 to R	epubl	lican Party		\$1.50 to Republican Pa			is not available to elec			See lines 70		hovo
\$1.50 to D	emoc	ratic Party		\$1.50 to Democratic Pa	arty		0.	Yes		See mes 70	allu / 5 al	oove.
\$1.50 to C	ampa	ign Fund		\$1.50 to Campaign Fur	nd la		▲ 1.	No				
STEP 13			(We), the	undersigned, declare un	der penalt	y of pe	erjury that I (we) have e	xamined this re	turn, includin	g all accompanying	schedules	***************************************
PREASE		IGN HERE	and stater	nents, and, to the best of	my (our) k	nowle	dge and belief, it is a tn	ue, correct, and	complete ret			
Verify you			(other thai	taxpayer) is based on al	li informatio	on of v	RICHARD			> <u>7</u>	Λ	4/14/11
 Rechect Attach a 	•						Preparer's Signature	~, T/TT/T/	C1			7 7 4 7 1 1 1 Date
							KROESE &	KBUrcr	рc			Date
V=v= 0!===							540 NORTH			7		
Your Signa	ture				Da	ate			w A GIA O I		1_1004	
							SIOUX CEN	TUK		IA 51250	<u>,-1024</u>	
Spouse's S	oigna	ure			Da	ate	Address	275			1010	77120
Davtime T	elenh	one Number					712-722-3 Daytime Telephone N			DDI INICTI	42-12 I NECCO	
,	~ h ,									וו פעוטרום		

Iowa Individual Income Tax Declaration for an E-File Return

Decialation	CONTROL MAINTE	v	014)		
0 0 -	420512	-	02026	-	L

•	Se

7	See instructions								
Your first nam	ne, middle initial E	Last name BRUNSTING			ial Security Numb		Client Copy		
Spouse's first	name, middle initial	Last name			ocial Security Nu				
	s (number and street) or PC PINEROCK LN		\$ \$4 \$100 \$100 \$100 \$100 \$100 \$100 \$100						
City, state, an		TX 77079-	-5914						
1. lowa 2. Total 3. lowa 4. Amou 5. Total Part II	Net Income (IA 1040, lir Tax (IA 1040, line 46 A Income Tax Withheld (I Int to be Refunded (IA 1 Amount Due (IA 1040, I Declaration of Tax I consent that my refun irrevocable appointment	A 1040, line 60 A & B) 040, line 70) ine 75) payer (Be sure to keep d be directly deposited as d nt of the other spouse as an	a copy of your lesignated below. agent to receive	1B 2B 3B rreturn) If I have filed a the refund.	ioint return, this		A. You or Joint 1A 60,775 2A 2,466 3A 4 5		
10. Type 11. Will th Under pena with the am return is tru Service (IR: not receive refund be d combined s Federal ret and/or trans	6b. Ido 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)								
Sign Here	Your Signature		Data	Spouse	Signature If a in	oint return	hoth 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 lowa Electronic Filling Handbook. I will keep form IA 8453-IND, with attachments, on file for three years from the due date of the return or the filling 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	ERO Signature		Date	Check if paid preparer	Check i self-em		ERO's SSN or PTIN		
Only	RICHARD K RIK		04/14/11	1 ' ' '	X		P00144154		
	Firm's name (or yoursif self-employed), address and ZIP code	KROESE & KROE 540 NORTH MAI SIOUX CENTER		IA 51250	-1824	P	EIN 42-1277139 hone Number 712-722-3375		
Paid Preparer Use	Paid Preparer's Signature		Date		Check if self-employed		er's SSN or PTIN		
Only	Firm's name (or yours if self-employed),				······································		EIN		
	address and ZIP code					P	hone Number 712-722-3375		

DO NOT MAIL THIS FORM

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

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

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

BRUNSTING003564-011a (09/01/10)

lowa Itemized Deductions

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

- ·			Security Number 1-30-4685	
NOTE: If you have		eral bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.	1-30-4003	······
	T 7			***************************************
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.)	
Dental	1.	Medical and dental expenses 1. 2,133	<u>\$</u>	
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. 2. 6,801		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	****	0
Taxes	4.			***************************************
You		Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010. Real estate taxes 5. 1,298	·······	
Paid	5.	Real estate taxes 5. 1,298	<u>}</u>	
	6.	Personal property taxes, including annual vehicle registration	_	
		DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7. 6. 55	<u>) </u>	
	7.			
		amount. FOREÏGN TAXES - 1041-GT 7. 90	<u>)</u> _	7 440
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		1,443
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098	•	
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach federal form 4952 if required. 12.	<u></u>	
	13.	Add lines 9a-12. Enter total here.	, 13.	
Gifts	14.	Contributions by cash or check. 14. 4, 295	<u>;</u>	
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.		
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.	***	
	17.	Add lines 14 through 16. Enter total here.	_ . 17.	4,295
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.		,, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
and	20.	Tax preparation fees 20.	_	
Misc.	21.	Other expenses. List type and	www.	
Deductions		amount 21		
Doudonono	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus	_	
	20.	depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		0
Other Misc.	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type		
Deductions		and amount.	25.	
100 4				5,738
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	5,730
Itemized		16 minus Ellinas ataturana d. 2. F. and C. antaratha amazont an Ctan 7. line 20 of the 18 d040		
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE	YC	OU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.	27a	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.	28	
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29	%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	30	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using		
		filing status 4, enter this amount on line 39, column A of your spouse's return (SPOUSE) 31.	
	. 1			

2010 IA 1040 Schedule B

Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number Client-G<u>oby</u>85

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.

	Check o	A B C (A L L 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES	X			692
EDWARD JONES	X			827
EDWARD JONES	X			2 , 769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
	<u> </u>			
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

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

INCOME

Dividend Income. List Names of All Payers.

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

41-004b (05/24/10)

		iowa Nonresident and P	art-year Resident Credit
Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING	,		Social Security Number
MARK THE APPROPRIATE BOX FO	OR YOU AND YOUR SPC	USE YOU MUST FILE THI	S FORM IF
You are a nonresident of lowa	X	 You are a nonre 	sident of lowa with income
		from lowa source	es, or
You are a part-year resident of lowa		 You are a part-year 	ear Iowa resident
Date moved into Iowa:			
and/or			nd a copy of your federal
Date moved out of lowa:		· · · · · · · · · · · · · · · · · · ·	a return. (IA 1040)
			source income on the IA 126.
Your spouse is a nonresident of lowa		You may benefit b	y using filing status 3 or 4.
Your spouse is a part-year resident of lowa		<u> </u>	
Date moved into lowa:		IOWA-	SOURCE INCOME
and/or		B. SPOUSE	A. YOU OR JOINT
Date moved out of lowa:		Filing Status 3 Only	1
1. Wages, salaries, tips, etc.		1.	
2. Taxable interest income	, ,	. , , , , , , , , , , , , 2,	
Ordinary dividend income	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Alimony received		4,	
5. Business income or (loss)	, , ,	5	
6. Capital gain or (loss)		6.	
7. Other gains or (losses)	, , ,	7.	
8. Taxable IRA distributions		8.	
Taxable pensions and annuities		9.	
10. Rents, royalties, partnerships, estates, etc.	, , , , , , , , , , , , , , , , , ,		22,924
11. Farm income or (loss)	•	11.	
12. Unemployment compensation		12.	
13. Taxable Social Security benefits.		13.	
Other income, gambling income, bonus deprec	ciation/section 179		
adjustment	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
15. GROSS INCOME. ADD lines 1-14.		15	▲ 22,924
16. Payments to an IRA, Keogh, or SEP while an I	owa resident	, , , , , , , , , , , , , , , , , , , ,	·
17. Deduction for self-employment tax		17.	
18. Health insurance deduction		,	
19. Penalty on early withdrawal of savings	. , , , , , , , , , , , , , , , , , , ,	19.	
20. Alimony paid		20.	
21. Pension/retirement income exclusion	,	, , , , , , , , , , , , <u> </u>	
22. Moving expense deduction into lowa only			
23. Iowa capital gain deduction		23.	
24. Other adjustments			
25. Total adjustments. ADD lines 16-24.		25	
26. IOWA NET INCOME. SUBTRACT line 25 from	ı line 15.	, , , , , , , , , , , <u>2</u> 6	
27. All-source net income from line 26, IA 1040			60,775
			100.0% 100.0%
28. Iowa income percentage: Divide line 26 by line			
the nearest tenth of a percent. This can be no		an 0.0% 28	<u> </u>
29. Nonresident/part-year resident credit percentag	•	·	
Subtract the percentage on line 28 from 100.09	%.	29.	
30. Iowa tax on total income from line 43, IA 1040	,		
24 Take anadia from line 40 10 4040		24	60
32. Tax after credits. Subtract line 31 from line 30.		32.	2,406
33. Nonresident/part-year resident tax credit. Multip	ply line 32 by the percentage on l	ine 29	

www.state.ia.us/tax

Iowa Minimum Tax Computation

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

SSN or FEIN
Client Copy

NELVA E BRUNSTING	481-30-4685	~ F J
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	0. start on line 7.	
Medical and dental from line 2, federal form 6251		
Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2.	1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 625		
Miscellaneous itemized deductions from line 5, federal form 6251		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6	0
7. Post - 1986 depreciation from line 18, federal form 6251	7	
8. Adjusted gain or loss from line 17, federal form 6251	8	
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	·····
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a. h. Patron's adjustment h.	***************************************	
b. Depreciation (pre-1987) b i. Pollution control facilities i i.		
c. Installment sales (line 25) , , , C. j. Research and experimental (line 24) , , , j.		
d. Large partnerships (line 16) . d. k. Section 1202 exclusion (line 13) , k.		
e. Long-term contracts (line 22) . e I. Tax shelter farm activities		
f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m.		
g. Mining costs (line 23) , g.	12	
13. Total Adjustments and Preferences. Combine lines 1 through 12.		1,622
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22		
15. Net operating loss deduction. Do not enter as a negative amount.		
16. Combine lines 14 and 15.		
17. Add lines 13 and 16.	17	
18. Alternative tax net operating loss deduction. See instructions.	18.	45 500
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.		45,736
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))		112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22	0
23. Multiply line 22 by 25% (0.25).	23.	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.		26,000
25. Subtract line 24 from line 19.	<u>25.</u>	<u> 19,736</u>
26. Multiply line 25 by 6.7% (0.067).	26.	1,322
27. Regular tax after credits. See instructions.	27	2,406
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		0
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28	
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	<u>22,924</u>
30. Total net income plus total adjustments and preferences. See instructions.	30.	62,397
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31	0.367
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		^
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.		0

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

Form	10)4	1 U.S. Incon	ne Tax Retu	urn for	Estates	and T	rus	ts			20	11	ОМЕ	No. 1545-009	12
A			at apply:	For calendar ye	ear 2011 or	fiscal year be	eginning			, and en	ding				710, 10 10 000	
	_			Name of estate or tr	lame of estate or trust (if a grantor type trust, see the instructions.) C Employer identification number											
Н		dent's		ELMER H	BRUNS	TING D	ECEDENTS TR DTD 27-6453100									
X	•	e trust		4-1-09	4-1-09 AS EST UTD 10-10-96 Date entity created											
'``		ilex tru		Name and title of fid	luciary						<u> </u>	<u>Uib</u>	<u>ent</u>	<u>1200</u>	<u>9y </u>	
			ability trust	ANITA B	RUNSTI	NG					E	None	exempt ch	aritable a	nd split-	
		•	rtion only)	TRUSTEE						,			est trusts,			
H		or type		Number, street, and	room or suite	no. (If a P.O. bo)	x, see the ins	tructio	ons.)			DOX(-	es), see in	structions	÷.	
H			estate-Ch. 7 estate-Ch. 11	2003 BL	DOMING	DALE C	IR				L	Des	scribed in	sec. 4947	(a)(1), Check	here
Н			me fund	City or town, state, a	and ZIP code						1,	if na	ot a privat	e foundat	on	▶ ∐
_				VICTORIA	<u> </u>		TX	77	7904			Des	scribed in	sec. 4947	(a)(2)	
IJ	atta	ached (f Schedules K-1 (see	F Check applicable	initial retu	n Final	return	Ar	mended retu	um		Chi	ange in tru	st's name	•	
	inst	truction	ns) • 1	boxes:	Change in	fiduciary		CI	hange in fid	uclary's name		Chi	ange in fid	luciary's a	ddress	
G	Check	here	if the estate or filing trust r							,			T T			
		1	Interest income			, , . , . , . , . ,			, . ,	. , , . , , , , , , , , , , , , , , , ,			1	·		
		2a	Total ordinary divid	lends									2a		8	<u>,092</u>
	ı	b	Qualified dividends all	locable to: (1) Bene	ficiaries	····· 4	,241.	(2) Es	state or tru	ıst						
9	<u> 2</u>	3	Business income o	r (loss). Attach So	chedule C o	r C-EZ (Form	n 1040)		, , ,				3			<u> </u>
Š		4	Capital gain or (los	s). Attach Schedu	ile D (Form	1041)				,	, . ,		4			<u>,508</u>
2	2	5	Rents, royalties, pa	irtnerships, other	estates and	trusts, etc. /	Attach Sch	nedul	le E (For	n 1040)			5		41	<u>, 938</u>
		6	Farm income or (lo	ss). Attach Sched	iule F (Fom	1 1040)			,,-				6			···
		7	Ordinary gain or (lo	ss). Attach Form	4/9/	,,,,,,,,,,,,,							7			
		8	Other income. List	type and amount					· <i>•</i> • • • • • • •				9		E 2	E 2 0
	+,	9 10	Total income. Con Interest. Check if F			F-T							10	***	33	,538
	1	11			ileu 🚩	Ш			• • • • • • • • • • •				11			
	- 1	12			(from Schedule A, line 7)											
	- 1	13	Charitable deduction	n /from Schadule												
	ı	14	Attorney accounts	nt and return are	t, and return preparer fees								13			
Ó	2	15a	Other deductions n	of subject to the 2% floor (attach schedule)									15a			
Daductions	፬ `	b	Allowable miscellar	supplied to the supplied to th	t subject to the 2% floor (attach schedule) ous itemized deductions subject to the 2% floor								15b			
3	<u> </u>	16	Add lines 10 throug	ih 15h	addionis și	ibjoot to ato a			· · · · · · · · · · · ·				16	***************************************		
Ü	֓֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	17	Adjusted total income									538	A. (200) (200)			
ב		18	Income distribution deducti	ion (from Sch. B. line 15)	. Attach Schedu	les K-1 (Form 104	41)						18		50.	,030
	- 1	19	Estate tax deduction in	ncluding certain gen	eration-skippi	no taxes (attac	ch computat	tion)					19			
		20	Exemption	rondaning donasii geri			4-11/p-12-1211						20			100
	1 2	21	Add lines 18 throug	ıh 20				· · · · · · ·				•	21		50	,130
	1 2	22	Taxable income. Su										22			408
	2	23	Total tax (from Sch										23			207
		24	Payments: a 201	1 estimated tax p	ayments ar	d amount ap	plied from	201	0 return				24a		7	,120
Tay and Daymonte	2	b	Estimated tax paym										24b			
à	<u> </u>	C	Subtract line 24b fro	om line 24a									24c		7,	,120
100	ا چَ	đ	Tax paid with Form	7004 (see instru	ctions)								24d			
ò	<u> </u>	e	Federal income tax	withheld. If any is	s from Form	(s) 1099, che	eck ►						24e			
2	∄		Other payments: 1	F Form 2439			; g Form	14136	3 , , , , , , ,		; Tot	ai 🕨	24h			
>	2	25	Total payments.A	dd lines 24c throi	ugh 24e, an	d 24h,,				,	,		25		7	,120
j.	g 2	26	Estimated tax pena	ity (see instruction	ns)								26			
		27	Tax due. If line 25										27			
		28	Overpayment. If lir					er am	ount ove				28			913
	12	29 Under	Amount of line 28 to	be: a Credite	this return incla	estimated ta	ax >	and etai	temente an	; b	Refunde	helief if	29	Marit	6 e IRS discuss	, 913
	gn	true, 9	penalties of perjury, I declar arrect, and complete: Declar	ration of preparer (other	than taxpayer) i	s based on all info	mation of wh	ich pre	parer has an	y knowledge.	varcuye aili	Joinel, fl		return	with the prepa	гег
He	ere	يا	leester \					147.	/ ک				·		below (see in	
		T	Signature of fiduciary or of	fficer representing fiduo	ciary		Dar	te	·····	EIN of fidu	ciary if a finar	icial inst	titution		X Yes	No
) 	4	ı	/Type preparer's name	A		Preparer's sign			~		Date		Check	if	PTIN	- 4
Paid Proj	u parer		HARD K RIKKERS ('sname > KF	cpa ROESE & K	DUEGE.	RICHARD K	KIKKERS	CP1	A		1 04/05		self-empl		P001441:	
	only			OESE & A						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-ım,	sEIN	= _	<u> </u>	<u> </u>
	. Crny	I		OUX CENT			0-182	24				Phon	ne no.	712-	722-3	375
													2 1 1 4 1		<u> </u>	

9706

9706					
-orm	1041(2011) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			P	age 2
24 27 17 2	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund				
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1			
2	Tax-exempt income allocable to charitable contributions (see instructions)	2			
3		3			
4	Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	eat	Copy		
5	Add lines 3 and 4	5			
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable				
	purposes (see instructions)	6			
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7			
Si	hedule B Income Distribution Deduction	·	····		
1	Adjusted total income (see instructions)	1		<u>53,</u>	<u>538</u>
2	Adjusted tax-exempt interest	2			
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3		·····	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4			
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5			0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss				
	as a positive number	6		<u>-3, !</u>	<u>508</u>
7	Distributable net income.Combine lines 1 through 6. If zero				
	or less, enter -0-	7		<u>50,0</u>	<u>030</u>
8	If a complex trust, enter accounting income for the tax year as				
	determined under the governing instrument and applicable local law				
9	Income required to be distributed currently	9		50,0	<u>030</u>
10	Other amounts paid, credited, or otherwise required to be distributed	10			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11		<u>50,0</u>	030
12	Enter the amount of tax-exempt income included on line 11	12			
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		50,	
4	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		<u>50,0</u>	
5	Income distribution deduction.Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		50,0	<u> </u>
-	hedule G Tax Computation (see instructions)	10000000000			
1	Tax: a Tax on taxable income (see instructions) 1a 207				
	b Tax on lump-sum distributions. Attach Form 4972 1b				
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)				
	d Total. Add lines 1a through 1c	1d			207
	Foreign tax credit. Attach Form 1116 2a				
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	3 4			0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	5			207
5	Recapture taxes. Check if from: Form 4255 Form 8611	6			
6	Household employment taxes. Attach Schedule H (Form 1040) Total tax. Add lines 4 through 6.	-			
7		7			207
	Other Information	1		Yes	
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses				X
•	Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$				
2	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?			22000000000	X
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority	<i>.</i>	* * * * * * * * * * * * * * * * * * * *		
_	over a bank, securities, or other financial account in a foreign country?				Х
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the		. , . , . , . ,		
	Equation according to				
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a			*********** 	2000000000
•	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions				Х
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see				X
6	the instructions for required attachment If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)	• • • • • • •			
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)		··· • I		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the				
9	estate, and check here Are any present or future trust beneficiaries skip persons? See instructions	<i>.</i>	····	000000000000000000000000000000000000000	X

Form 8879-F

IRS e-file Signature Authorization for Form 1041

OMB	No	1545	എട്ടെ

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.

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

Name and title of fiduciary

ANITA BRUNSTING

TRUSTEE

	1001100		
Pe	nt 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
Pa	nt II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the es	state'	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.

	check one	

X	author	ize <u>KR</u> (DESE	&:	KROESE	P.C.		1	to enter my PIN	1054	0 as my signature
-					ERC) firm name			de	not enter all :	zeros
(on the e	state's or tru	ıst's 201	1 ele	ctronically file	d income tax r	eturn.				
£		•	•		ting the fiducia ally filed incon	•	e or trust, I will enter r	my PIN a	s my signature o	n the	
Signature of fiduciary or representing the fiducian	officer g								F	ate 🕨	03/28/12
	, -	ANITA	BRUN	ISI	'ING						
Partil	li 🏻	Certificat	lion an	id A	uthenticat	ion					
ERO's E	FIN/PI	N .Enter you	r six-digi	t EFI	N followed by	your five-digit	self-selected PIN.		51284948 not enter all zeros		
•			•		•		on the 2011 electron cordance with the rec	•			state

Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and

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.

RICHARD K RIKKERS CPA

Form 8879-F (2011)

Trusts for Tax Year 2011.

ERO's signature

04/05/12

Form **8453-F**

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

OMB	No.	1545-0967

	-	For calendar year 2811 or fice	_	oi Electroni	_			2011
Internal Revenue Service See instructions on back.								
Name of est	tate or trust	ELMER H BRUNSTING 4-1-09 AS EST UT					Employer iden lent 3G	tification number
Name and ti	itle of fiduciary	ANITA BRUNSTING						
		TRUSTEE						(5
B If th	his form is being	used only as a transmittal, check he	ere		***********			X
Part I	Tax Re	turn Information						
1 Tot	tal income (Form	1041, line 9)					. 1	
2 Inc	ome distribution	deduction (Form 1041, line 18)					. 2	······································
3 Tax	xable income (Fo	orm 1041, line 22)	,,,.,				. 3	
4 Tot	tal tax (Form 104	1, line 23)					. 4	
5 Tax	x due or overpay	ment (Form 1041, line 27 or 28)	<u> </u>		<u></u>		. 5	
Part I	l Declar	ation of Fiduciary						
electronic p accompany return(s), in	alties of perjury, I declar ortion of the 2011 U.S ing schedules and sta cluding this declaration	r inquiries and resolve issues related to the pa are that the above amounts (or the amounts of its income Tax Return(s) for Estates and Trust attements. To the best of my knowledge and be and accompanying schedules and statement perment of receipt of transmission and an indic	on the attached listing) as. I have also examined elief, they are true, corr nts, be sent to the IRS	I a copy of the return(s) I ect, and complete. If I an by the return transmitter.	peing filed electronically w not the transmitter, I con I also consent to the IRS	ith the IRS sent that th s sending t	, and all ne he ERO	
Sign								
Here	Signature or	fiduciary or officer representing fiduciary				Date		
Part I	II Declara	ation of Electronic Return	Originator (El	RO) and Paid P	reparer (see in	nstructi	ons)	
collector, 1 a the fiduciary with the IRS Trusts for Ta schedules a	am not responsible for will have signed this i, and have followed a ax Year 2011. If I am and statements, and to s any knowledge.	above estate or trust return(s) and that the er reviewing the return(s), and only declare that form before I submit the return(s). I will give the little of the requirements described in Pub. 1437, also the Paid Preparer, under penalties of per the best of my knowledge and belief, they are	this form accurately re the fiduciary or officer re Procedures for the For jury I declare that I hav	flects the data on the reli presenting the fiduciary : m 1041 e-file Program, t e examined the above es	um(s). The fiduciary or an a copy of all forms and info.S. Income Tax Returns fistate or trust return(s) and parer is based on all infor	officer repormation to or Estates accompar mation of v	resenting be filed and hying which the	ERO's SSN or PTIN
ERO's	signature				preparer 🚩 📗	employe	EN D	
Use Only	Firm's name (or you if self-employed), address, and ZIP co						Phone no.	
		ere that I have examined the above estate or t and complete. Declaration of preparer is base				est of my k	***************************************	
Paid Pre-	Print/Type preparer	s name	Preparer's signatur	9		Date	Check self-employ	if PTIN yed
parer	Firm's name	>					Firm's EIN▶	
Use Only	Firm's address	>					Phone no.	
				·····			1 110115 1101	

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

Form **8453-F** (2011)

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service

	of estate or trust	Employer identification	number
	LMER H BRUNSTING DECEDENTS TR DTD	Client Co	iha
	-1-09 AS EST UTD 10-10-96	27-6453100)
*********	Estate's or Trust's Share of Alternative Minimum Taxable Income		
1	Adjusted total income or (loss) (from Form 1041, line 17)		53,538
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)		
5	Refund of taxes		
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)		
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		
13	Disposition of property (difference between AMT and regular tax gain or loss)		
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
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)		
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		
22	Intangible drilling costs preference		
23	Other adjustments, including income-based related adjustments		
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)		
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	53,538
	Note: Complete Part II below before going to line 26.		
26		030	
27	Estate tax deduction (from Form 1041, line 19)		
28	Add lines 26 and 27		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.		
XXX XXX	\$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.		
	rt II Income Distribution Deduction on a Minimum Tax Basis		
30	Adjusted alternative minimum taxable income (see instructions)		53,538
31	Adjusted tax-exempt interest (other than amounts included on line 8)		
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	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

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

Total distributions. Add lines 38 and 39

Schedule I (Form 1041) (2011)

50,030

50,030

50,030

50,030

37

38

39

40

41

42

37

38

39

40

Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-

Income required to be distributed currently (from Form 1041, Schedule B, line 9)

Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)

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

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

****			_		_
CONTRACTOR AND ADDRESS	dule I (Form 1041) (2011) ELMER H BRUNSTING DECEDENTS TR		27-645310	0	Page 1
	Income Distribution Deduction on a Minimum Tax Basis (c		<u> </u>	Τ	
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line			40	E0 03(
	If zero or less, enter -0- Income distribution deduction on a minimum tax basisEnter the smaller of line 42 or			43	50,030
44			Clia	hnt	Copy 50,030
**	Enter here and on line 26 If III Alternative Minimum Tax		<u></u>	<u> </u>	Copy 30,030
	Exemption amount		······································	45	22,500
45 46	•	46		33	22,500
47	Enter the amount from line 29 Phase-out of exemption amount		75,000	l	
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	13,000	1	
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 I				
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AM				
	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 Sche			55	
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter he				
	Schedule G, line 1c			56	
Pa	rt 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	Workshee	t,		
	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 2				
	(.28) and subtract \$3,500 from the result			63	
64	Maximum amount subject to the 0% rate	64	2,300	l	
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		l	
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		<u> </u>	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to			70	:
74	· · · · · · · · · · · · · · · · · · ·				
71	Subtract line 67 from line 61	71		72	
72 73	Multiply line 71 by 25% (.25) Add lines 63, 70, and 72			72 73	
	MULIUS CO III SEE CE				

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

Enter the **smaller** of line 73 or line 74 here and on line 52

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

ΕI	of estate or trust LMER H BRUNSTING DE -1-09 AS EST UTD 10	over identification number IENT Copy -6453100						
	Form 5227 filers need to complete or			~	12/-	0453	3100	
Pa	000000000000000000000000000000000000000		ses – Assets H	eld One Year or Les	S			
(Exan	(a) Description of property (b) Date acquired (c) Date sold (d) Sales price (e) Cost or other base (see instruction						(f) Gain or (loss) for the entire year Subtract (e) from (d)	
1a S	SEE ATTACHED EDWARD	JONES VARIOUS VARIOUS 2,516				142	37	
	Enter the chest term gain or (leas) if	my from Sahadula	D. A. Frondh					
b 2	Enter the short-term gain or (loss), if a Short-term capital gain or (loss) from		1b 2					
3 4 5	Net short-term gain or (loss) from par Short-term capital loss carryover. Ent Carryover Worksheet Net short-term gain or (loss).Comb	3 4 (
	column (3) on the back	mie mies ra unoug	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			5	374	
Pa	rt II Long-Term Capital G	ains and Los	ses – Assets Ho	eld More Than One Y	'ear			
	(a) Description of property sple: 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,		2,876	
b	Enter the long-term gain or (loss), if a	6b						
7	Long-term capital gain or (loss) from F	7	·					
8	Net long-term gain or (loss) from partr		8					
9	Capital gain distributions	NT 1	9	258				
11	Gain from Form 4797, Part I Long-term capital loss carryover. Ente		10					
12	Carryover Worksheet Net long-term gain or (loss).Combi column (3) on the back		11 (3,134				

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

Schedule D (Form 1041) 2011

9706,		:							
Sched	ule D (F	orm 1041) 2011 <u>ELMER</u> H BRUNST	'ING D	ECEDE	ENTS TR	DTD	27-6453100		Page 2
Part III Summary of Parts I and II Caution: Read the instructions before completing this par			art.	(1) Bene (see ii		(2) Estate's or trust's	(3) Total		
13	Net sho	rt-term gain or (loss)		13			374		374
14	Net Ion	g-term gain or (loss):						_	
a	Total for	year		14a			<u> Cilem</u>	Copy	<u>3,134</u>
þ	Unrecap	tured section 1250 gain (see line 18 of the wrks	sht.)	14b					
C	28% rate	gain		14c	·				
15	Total ne	et gain or (loss).Combine lines 13 and 14a	>	15			3,508		<u>3,508</u>
Note:	If line 15	, column (3), is a net gain, enter the gain on Fo	rm 1041, lir	ne 4 (or F	orm 990-T, P	art I, line 4a	a). If lines 14a and 15, colum	n (2), are net	
gains, necess	-	rt V, and do not complete Part IV. If line 15, co	lumn (3), is	a net los:	s, complete P	art IV and t	the Capital Loss Carryove	Worksheet,a	IS .
Par	1001000000	Capital Loss Limitation						·····	
7.7.7.1.1.1.1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	re and enter as a (loss) on Form 1041, line 4 (o	r Form 990	T Part I	line 4c if a t	rust) the s	matter of	T	
		on line 15, column (3) or b \$3,000				-	16	(}
		s on line 15, column (3), is more than \$3,000, c					,,,,,,,,,,,,,, ,,,,,,,,,,,,,,,,,,,,,,,	te the Capital	/
		er Worksheetin the instructions to figure your			·		, , , , , , , , , , , , , , , , , , , ,	to the Capital	
************	ŧV	Tax Computation Using Maximum		·······					
	**********	ers. Complete this part only if both lines 14a an	-			n amount is	entered in Part I or Part II a	nd there is an	
		1041, line 2b(2), and Form 1041, line 22, is mo							
Cautio	n: Skip	this part and complete the Schedule D Tax W	orksheetin	the instr	uctions if:				
	-	4b, col. (2) or line 14c, col. (2) is more than zer							
• Bot	h Form	1041, line 2b(1), and Form 4952, line 4g are mo	re than zer	0.					
Form	990-T tı	usts. Complete this part only if both lines 14a	and 15 are	gains, or o	qualified divid	ends are in	cluded in income in Part I of	Form 990-T,	
and F	orm 990	-T, line 34, is more than zero. Skip this part and	complete t	he Sche c	iule D Tax V	Vorksheeti	n the instructions if either lin	14b, col. (2)	or
line 14	c, col. (2	2) is more than zero.	•						
17	Enter ta:	cable 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 le	ess than zero	18		3,134				
19	Enter the	estate's or trust's qualified dividends from							
	Form 104	1, line 2b(2) (or enter the qualified dividends							
	included i	n income in Part I of Form 990-T)	19						
20	Add line:	s 18 and 19	20		3,134				
21	If the est	ate or trust is filing Form 4952, enter the							
	amount t	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	# 00 f P 47 If 4 0			* , * , * * , * , * * * ,	23	274		
		smaller of the amount on line 17 or \$2,300				24	2,300		
25		nount on line 23 equal to or more than the amou							
ļ	Yes. Skip lines 25 and 26; go to line 27 and check the "No" box.								
	No. Enter the amount from line 23					25	274		
		line 25 from line 24				26	2,026		
27	Are the amounts on lines 22 and 26 the same? Yes. Skip lines 27 thru 30; go to line 31. X No. Enter the smaller of line 17 or line 22								
Į	Yes.	Skip lines 27 thru 30; go to line 31.	r the smaller o	fline 17 or li	ine 22	27	3,134		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)					28	2,026		
		and the state of t	~ <i>/</i>						
29	Subtract	line 28 from line 27			,,	29	1,108		
		ine 29 by 15% (.15)					30		166
31	Figure th	e tax on the amount on line 23. Use the 2011 T							

Schedule D (Form 1041) 2011

41

207

622

207

G, line 1a (or Form 990-T, line 36)

32 33 (see the Schedule G instructions in the instructions for Form 1041)

Add lines 30 and 31
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)

Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

(99)

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

Attachment Sequence No.

Name(s) shown on return ELMER H BRUNSTING DECEDENTS TR DTD							Client Copy						
								27-6453100					
		/-\	40000 (***		>		2/-0	<u>43</u>		V T	T No.		
A	Did you make any payments in 2011 that would require you to file F	orm(s)	1099? (See I	instructio	ons)				H	Yes Yes	No No		
В	If "Yes," did you or will you file all required Forms 1099?									<u> </u>	No_		
	Income or Loss From Rental Real Estate at Schedule C or C-EZ (see instructions). If you are an indi										е		
Car	ution. For each rental property listed on line 1, check the box in the las								age z, me	40.			
	ilified joint venture (QJV) reporting income not subject to self-employment			0111100	aidt pro	porty do a m	J.11.DO: 01 (•					
1	Physical address of each property–street, city, state, zip			Typ	e-from	2 For each re	ntal real		Fair Rental	Personal	QJV		
		1 "	below	estate prop	erty listed,		Days	Use Days					
Α	IOWA	AWC					umber of at fair rental	Α					
В						value and d personal us		В					
С						instructions		С					
Тур	pe of Property:												
1	Single Family Residence 3 Vacation/Short-Term Rental 5	Land	7	Self-Re	ental								
2	Multi-Family Residence 4 Commercial 6	Royal	ties 8	Other (describe	e)					<u></u>		
Inc	ome:					Prop	erties						
		f		Α	_		В			С			
	Merchant card and third party payments. For 2011, enter -0-	3a			0								
	Payments not reported to you on line 3a	3b			923								
	Total not including amounts on line 3a that are not income (see instructions)	4_		44,	923								
-	penses:	١ ـ											
	Advertising	5								·			
	Auto and travel (see instructions)	7											
	Cleaning and maintenance Commissions	8	ļ										
9	Insurance	9											
_	Legal and other professional fees	10											
	Management fees	11									·····		
	Mortgage interest paid to banks, etc. (see instructions)	12											
	Other interest	13											
	Repairs	14								······································			
	Supplies	15											
16	Taxes	16		2,	985								
	Utilities	17											
18	Depreciation expense or depletion	18											
19	Other (list)	19											
20	Total expenses. Add lines 5 through 19	20		2,	985								
21	Subtract line 20 from line 4. If result is a (loss), see												
	instructions to find out if you must file Form 6198	21	<u> </u>	<u>41,</u>	938						······································		
	Deductible rental real estate loss after limitation, if any,												
	on Form 8582 (see instructions)	22	<u> </u>		- 0				()		
	Total of all amounts reported on line 3a for all rental properties				23a								
	Total of all amounts reported on line 3a for all royalty properties				23b		44.0	2.2					
	Total of all amounts reported on line 4 for all rental properties				23c		44,9	<u> 23</u>					
	Total of all amounts reported on line 4 for all royalty properties				23d 23e								
	e Total of all amounts reported on line 12 for all properties												
	Total of all amounts reported on line 18 for all properties		23f 23g		2,9	QΕ							
-	peome Add nositive amounts shown on line 21. Do not include any losses							24		⊿ 1	938		
	Losses. Add royalty losses from line 21 and rental real estate losses					<i></i>	· · <i>· ·</i> · · · · ·	25	,	4 4,	<u>ان د د</u> ۱		
	Total rental real estate and royalty income or (loss)Combine line					·	·····- 	<u></u>	<u></u>	······································			
	If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter												
	17, or Form 1040NR, line 18. Otherwise, include this amount in the tot							26		41.	938		
For Paperwork Reduction Act Notice, see your tax return instructions.									Schedul	e E (Form 10			

		П	Final K-1	Amended K-	1	. باد باد ط ط OMB No. 1545-0092
Schedule K-1 Form 1041)	2011	P		eficiary's Shar uctions, Credit		Current Year Income, d Other Items
epartment of the Treasury Iternal Revenue Service	For calendar year 2011,	1	Interest income		11	Final year deductions
	or tax year beginningand ending	2a	Ordinary dividend	8,092	CI	ient Copy
Beneficiary's Shar Credits, etc.	re of Income, Deductions, See back of form and instructions.	2b	Qualified dividend	·····		
-		3	Net short-term cap	pital gain		
	on About the Estate or Trust	4a	N-41		 	·
A Estate's or trust's employer iden	INCORPOR TRUSTINGS		Net long-term cap	itai yairi		
27-6453100		4b	28% rate gain		12	Alternative minimum tax adjustment
B Estate's or trust's name				**************************************	ļ	
		4c	Unrecaptured sec	tion 1250 gain		
	STING DECEDENTS TR DTD T UTD 10-10-96	5	Other portfolio and nonbusiness incor			
C Fiduciary's name, address, city,	state, and ZIP code					
********	et N/A	6	Ordinary business	income	ļ	
ANITA BRUNST TRUSTEE	ING	7	Net rental real est	ate income	-	
2003 BLOOMIN	GDALE CIR	`		1,938	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental incom			
		9	Directly apportions	ed deductions	<u> </u>	
					-	
D Check if Form 1041-T was	filed and enter the date it was filed				14	Other information
					B *	123
E Check if this is the final For	rm 1041 for the estate or trust					
		10	Estate tax deducti	ion	E *	8,092 STMT
Part II Informati	on About the Beneficiary				H *	STMT
F Beneficiary's identifying number		7			 	
481-30-4685		_				
G Beneficiary's name, address, city	y, state, and ZIP code					
•						***************************************
NELVA BRUNST	ING					
13630 PINERO		*Se	e attached sta	atement for addit	ional	information.
HOUSTON	TX 77079-5914			it must be attach		
				re of income and		
			auctions from e er rental activi	each business, re	entai r	eai estate, and
			Of TOTAL GOLLY	<u></u>		
			WH			
		<u>ڄ</u>				
		Ö	ammist ###TX IC'i "ICI	N DE 1917 ET ET BER MET WESTE TE MENTE EN "I	n a st irik "	1988年 - 1986年 新日、1977年 1988年 1988年 1988年 1988年 1987年 1988年 1987年 1988年 1987年 1988年 1987年 198
		S Us				
	-	For IRS Use Only				
H X Domestic beneficiary	Foreign beneficiary	L				

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Federal Statements

FYE: 12/31/2011

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

Description	Amo	unt
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

Description	-	Amount
DIVIDEND INCOME	\$	8,092

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

Schedule K-1, Box 14, Code H - Other Information		
Description	<i>F</i>	Amount
BUSINESS AND RENTAL ACTIVITY DETAIL:	\$	44 000
FARMLAND INCOME		41,938

BRUNSTING003596

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Form **1116**

For calendar year 2011, or tax year beginning

, and ending

2011

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

27-6453100

Clenta@eptycation Number

Category of income	PASSIVE INCOME			Regular Tax	X Alternative Mir	imum Tax
Name of foreign country	VARIOUS		<u> </u>			
1a Gross income: (1)						
Other income	3,851				Veervour	
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related						
3a Certain itemized deductions			Name and the second sec	- The second		
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			usus scanner			
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 %	%	%	%	%	%

Record 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. (42) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

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Form **1116**

For calendar year 2011, or tax year beginning

and ending

2011

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

27-6453100

Clenta@onycation Number

Category of income	PASSIVE INCOME			Regular Tax	Alternative Min	imum Tax <u>X</u>
Name of foreign country	VARIOUS	1			1	
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)				<u> </u>		
8 Foreign taxes paid or accrued	123					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

Recommendately and the Beneficiary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule. (42) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

Setting First 4 - 1 - 0 AS EST UTD 1 0 - 1 0 - 96			a.gov/tax , and ending , and ending , and ending	lowa Fig	luciary Return
Estate Tract 4-1-09 AS EST UTD 10-10-96 27-6453100 Concentrative Number ANTIA BRUNSTING CONDITIONS CONTINUE AND CONTINUE A					
ANTTA BRUNSTINS 2003 BLOOMINGDALE CIR VICTORIA TX 77904 TRUSTEB Name of Attorney, Mailing Address (oby, state, ZIP) CANDACE KUNZ-PREED 14800 ST MARYS LANE, SULTE 230 HOUSTON Alternacy Phone Number 800-229-3002 Alternacy Phone Number 800-229-300					Estate
Complex Trust TRUSTEE				Decedent's Social Security Number	
TRUSTEE Name of Attorney, Mailing Address (city, state, ZIP) CANDACE KUNZ-FREED 1.4 BOO ST MARYS LANE, SUITE 2.3 0 HOUSTON TX 77079 HOUSTON HOUSTON TX 77079 HOUSTON TX 77079 HOUSTON HOUSTON HOUSTON HOUSTON HOUSTON TX 77079 HOUSTON	A	NI.	TA BRUNSTING	Client	COPY Trust
TRUSTIDES Name of Attorney, Nating Address (city, state, 2IP) 14800 ST MARYS LANE, SUITE 230 HOUSTON TX 77079 Attorney's Phone Number 800 - 229 - 3002 Attorney'	2	00:	B BLOOMINGDALE CIR		
Name of Attorney, Mailing Address (city, state, JP) Trust, check one: Trust Check o				lowa County in which	ZI Complex Hust
CANDACE KUNZ - PREED	***************************************			estate is pending	Bankruptcy Estate
1.4 BOO ST MARYS LANE, SULTE 230 Probate No. Testamentory Inter 77079 Authorsy's Phone Number 800-229-3002 Inter 77079 Inter 77079 Authorsy's Phone Number 800-229-3002 Inter 77079					
AUSTRON TX 77079				Posts at a Ni	-
Althoreya's Phone Number 8 00 - 229 - 3 0 02 Multiprocation is granted to be attorney feed advise to reside a public of the little of the Authority of the Section of the			·	Propate No.	i estamentary
Authorization is grained to the attorney listed above to receive confidential lax information under lows Code section 471 bit to act as the trust or estable representative before he lows Department of Revenue and to make written or one presentations on being for the trust or select. Have prior returns been filted for this estate or trust? Yes No Is an lowa 706 being filted? Yes No 1. Dividends. Enter full amount. 1,					Inter Vivos
No participation of Revenue and to make written or and presentations on behalf of the husto or setula. Have prior returns been filled for this eatate or trust? Yes No Is an lowar 706 being filed? Yes No No Is an lowar 706 being filed? Yes No No Is an lowar 706 being filed? Yes No No No No No No No N	Autho	orizati	on is granted to the attorney listed above to receive confidential tax information under lowa Cod	e section 421.60 to act as the trust or estate's repre	esentative before the
Section 1	lowa	Depa	rtment of Revenue and to make written or oral presentations on behalf of the trust or estate.		
1. Dividends, Enter full amount.					Yes X No
No. Section	is th	is a	n amended IA 1041? Yes X No Is an Iowa 7	The state of the s	
3. Income from partnerships and other inductaries. Attach supporting schedule. 4. 4 1, 938 4. Net rotes and royalities. 5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. 5. Net pusiness and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. 5. Net pusiness and farm income or loss. Attach federal form 4797. 7. Todany gains (losse). Attach federal form 4797. 7. Todany gains (losse). Attach federal form 4797. 8. Other income. State nature of income. 9. Total income. Add lines 1 through 8. 9. \$33,538 ▲ 10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Flicturary fees. Enter on Schedule D, page 2. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. All A Altorrey, accountant, and return preparer fees. Enter on Schedule D, page 2. 14. Altorrey, accountant, and return preparer fees. Enter on Schedule D, page 2. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 16. Allowable miscellaneous lemized deductions. Enter on Schedule D, page 2. 17. Total. Add lines 10 through 16. 18. Balance. Subtract line 17 from line 9 18. Balance. Subtract line 17 from line 9 18. Balance. Subtract line 17 from line 9 19. Distributions to beneficialisms. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Distributions to beneficialisms. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Large lines 23-22. Nonresidents, also complete Schedule C and enter on line 28. 22. Taxable income of fluciary. Subtract line 21 from line 18. Must be zero on final return 22. 3 , 508 ▲ 23. Compute tax from rate Schedule L, page 2. 24. Lowa lump sum tax. Attach Mach Schedule L and Schedule C and enter on line 28. 23. Compute tax from rate Condit. Attach Condit. A		1.			
4. Net rents and royalties 4. Net rents and royalties 5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. 5. 7. Ordinary gains (losse) from capital assetts 7. Ordinary gains (losse). Attach federal form 4797. 7. 8. Other Incomes State nature of income. 8. 9. 53 , 538			Interest	.,, 2.	
7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Other income. Size nature of income. As income. 3. Some income. 3.	ш	3.			
7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Other income. Size nature of income. As income. 3. Some income. 3.	7	4.		4. 41,938	
7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Other income. Size nature of income. As income. 3. Some income. 3.	5	5.			
8. Other income. State nature of income. 9. Total incomes. Add lines 1 through 8. 10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Fiduciary fees. Enter on Schedule D, page 2. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. Charitable deduction from income in compliance with Will or Trust instrument. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 15. Charitable deduction from income in compliance with Will or Trust instrument. 17. Total. Add lines 10 through 16. 18. 44 1, 155 20. Federal estate tax attributable to income in respect of a decedent (fluctiary share) 20. Federal estate tax attributable to income in respect of a decedent (fluctiary share) 21. Total. Add lines 10 through 18. 22. Taxable income of fluctiary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fluctiary. Subtract line 21 from line 18. Must be zero on final return 23. Subtract lines 23. Subtract line 23 through 26. 23. Compute tax from rate Schedule E, page 2. 24. Lova lump sum tax. Attach federal Schedule 4972. 25. Lova minimum tax. Atta	Z		Net gain (loss) from capital assets		
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10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Fiduciary fees. Enter on Schedule D, page 2. 13. Charitable deduction from income in compliance with Will or Trust instrument. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 15. Other deductions not subject to 2% foor. Enter on Schedule D, page 2. 16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. 17. Total. Add lines 10 through 16. 18. Balance. Subtract line 17 from line 9. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) 20. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 21. Total. Add lines 19 and 2D. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. Taxable income of fiduciary. Subtract line 23 from 18. Add lines 24 from 18. Add lines 24 from 18. Add lines 25 from 18.					E0 E00 v
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administrative purposes. Signature of fiduciary or officer representing fiduciary Signature of preparer other than fiduciary Preparer's ID No. Address 540 NORTH MAIN AVENUE Date Date		-			
administrative purposes. Signature of fiduciary or officer representing fiduciary Signature of preparer other than fiduciary Preparer's ID No. Address 540 NORTH MAIN AVENUE Date Date	П	DEC know	LARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers a wedge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as requir	ittached hereto, has been duly examined; that to the best ed by the income tax law of the State of lowa and the	
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W RICHARD K RIKKERS CPA 42-1277139 SIOUX CENTER, IA 51250-1824 04/05/12 BRUNSTING003602-2-2012/14/16/14/15	_	•			
	-	<u> </u>	CICHARD K RIKKERS CPA 42-1277139 SIO	UX CENTER, IA 51250-1824 BRUNS	TING003602 04/05/12

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Fiduciary Schedu	<u>ıles A, B, D, and E</u>
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 explant 1	fidlwiOpy
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):	The Marie
12. Had federal audit been made on prior returns of decedent or the estate or trust? Yes X No Is an audit now in the product of the state of the sta	cess? Yes X No
 13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes X No 14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? 	
	X No
Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach	h federal Sch. K-1.
Beneficiary A Beneficiary B Beneficiary C	TOTALS
1. Names of each beneficiary 1. SEE SCHEDULE K-1 EQUIVALENT (S)	
Social Security Number 2.	
3. Address 3.	
4. lowa resident (Yes/No) 4.	
5. Net short-term capital gain 5.	
6. Net long-term capital gain (100%) 6.	
7. Depreciation and depletion 7.	
8. Ordinary income subject to Iowa income tax 8.	41,155
9. Income not subject to lowa income tax 9.	
10. Excess deductions 10.	
REGARDING IOWA NONRESIDENT INCOME	
11. Iowa income tax withheld, if any 11.	
12. Withholding agent's identification number 12.	
Schedule D - Explanation of Expenses	1
Line No.	Amount
Line No. Explanation 11 TAX EXPENSE - STMT 1	Amount 8,875
II IM EXPENDE DIFFE I	0,0,-
Schedule E - Tax Rates	
Taxable Income Of Excess	
Over But Not Over Tax Rate 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	
\$12,951	
\$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)	and the analysis one and
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	63-001b (09/21/11)

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

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

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

Iowa Schedule K-1 Equivalent

Form IA 1041		·	2011
	For calendar year 2011, or tax year beginning	, and ending	
Name of trust			Amended K-1
ELMER H BRUN	STING DECEDENTS TR DTD	0"	
4-1-09 AS ES	T UTD 10-10-96	Clien	t Corphynai K-1
Beneficiary's identifying	number ▶ 481-30-4685	Estate's or trust's EIN ▶ 27-6453100	
Beneficiary's name, addres	s, and ZIP code	Fiduciary's name, address, and ZIP code	
		ANITA BRUNSTING	
NELVA BRUNST	ING	TRUSTEE	
13630 PINERO	CK LN	2003 BLOOMINGDALE CIR	
HOUSTON	TX 77079-5914	VICTORIA TX	77904
Pasident state	TEXAS		

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

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

Additional Information:

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

FYE: 12/31/2011

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

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

Form 1041 (2011)

Firm's address

	1041 (2011) BRUNSTING IRREVOCABLE LIFE 76-6124195			Р	age
Se	thedule A Charitable Deduction. Do not complete for a simple trust or a pooled income for				
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)				
2	Tax-exempt income allocable to charitable contributions (see instructions)				
3	Subtract line 2 from line 1	\1: _3	Cani		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes		r copy		
5	Add lines 3 and 4	5			
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable				
	purposes (see instructions)				
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	1 7			
S)C	hedule B Income Distribution Deduction				
1	Adjusted total income (see instructions)		-		167
2	Adjusted tax-exempt interest		4	***************************************	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)				(
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)				
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	1		(
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss				
	as a positive number	. 6	-		
7	Distributable net income. Combine lines 1 through 6. If zero				r
	or less, enter -0-	7	8		<u> 167</u>
8	If a complex trust, enter accounting income for the tax year as				
	· · · · · · · · · · · · · · · · · · ·	67			
9	Income required to be distributed currently	9			167
10	Other amounts paid, credited, or otherwise required to be distributed	10			(
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions				167
12	Enter the amount of tax-exempt income included on line 11	. 12			
13	Tentative income distribution deduction. Subtract line 12 from line 11	13			167
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-				167
15	Income distribution deduction.Enter the smaller of line 13 or line 14 here and on page 1, line 18	15			<u> 167</u>
	hedule G Tax Computation (see instructions)	100000000	8		
1	Tax: a Tax on taxable income (see instructions) 1a				
	b Tax on lump-sum distributions. Attach Form 4972 1b				
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	<u> </u>			
	d Total. Add lines 1a through 1c	▶ 1d			(
2a	Foreign tax credit. Attach Form 1116 2a				
b	General business credit. Attach Form 3800 2b				
C	Credit for prior year minimum tax. Attach Form 8801				
d	Bond credits. Attach Form 8912 2d				
3	Total credits. Add lines 2a through 2d	3			(
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4			(
5	Recapture taxes. Check if from: Form 4255 Form 8611	., 5			
6	Household employment taxes. Attach Schedule H (Form 1040)	. 6			
7	Total tax. Add lines 4 through 6.	.			_
	Enter here and on page 1, line 23	<u>▶ 7</u>	<u> </u>	T	
	Other Information			Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses				X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$. <i>.</i>			
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any				
	individual by reason of a contract assignment or similar arrangement?				X
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority				
	over a bank, securities, or other financial account in a foreign country?			*************************	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the				
	foreign country ►				
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a				
_	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment				Х
5	the instructions for required attachment the instructions for required attachment.				X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)		, 🟲 📙		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the		▶ ∐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		▶ ∐		
9	Are any present or future trust beneficiaries skip persons? See instructions				X

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service

Name of estate or trust

BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

Employer identification number Client Copy
76-6124195

Pa	tt 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	<u> </u>
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)	 	
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	

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

If line 29 is:

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

P:	It 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)		
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		
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	<u> 167</u>
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)		167
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)		
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)

Enter the smaller of line 57 or line 60 62 Subtract line 61 from line 57 62 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 Maximum amount subject to the 0% rate 64 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-Subtract line 65 from line 64. If zero or less, enter -0-66 66 67 Enter the **smaller** of line 57 or line 58 67 Enter the smaller of line 66 or line 67 68 68 Subtract line 68 from line 67 69 Multiply line 69 by 15% (.15) 70 70

If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71. Subtract line 67 from line 61

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

Add lines 63, 70, and 72

Multiply line 71 by 25% (.25)

and subtract \$3,500 from the result Enter the smaller of line 73 or line 74 here and on line 52

72

73

73

2011 Schedule K-1 (Form 1041)

Department of the Treasury Internal Revenue Service

CANDY CURTIS

MARTINEZ

H X Domestic beneficiary

1215 ULIFINIAN WAY

For calendar year 2011,

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

CA 94553

Foreign beneficiary

	Beneficiary's Share of Income, Deductions, Credits, etc. See back of form and instructions.			
Diver	•	3		
	Part I Information About the Estate or Trust			
A	Estate's or trust's employer identification number	4a		
	76-6124195	4b		
8	Estate's or trust's name			
		4c		
	BRUNSTING IRREVOCABLE LIFE	5		
_	INSURANCE TRUST	1		
С	Fiduciary's name, address, city, state, and ZIP code	<u> </u>		
	ANITA BRUNSTING	6		
	TRUSTEE	7		
	2003 BLOOMINGDALE CIR			
	VICTORIA TX 77904	8		
		9		
		<u></u>		
D	Check if Form 1041-T was filed and enter the date it was filed			
		<u></u>		
		l		
E	X Check if this is the final Form 1041 for the estate or trust	<u> </u>		
		10		
**	Part II Information About the Beneficiary			
F				
ľ	509-56-6240			
G	Beneficiary's name, address, city, state, and ZiP code	1		
ľ	bereinary a name, wasted, ary, state, and fail odds			

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

	ert III Beneficiary's Share Deductions, Credi	ts, an	Jurrent Year Income, d Other Items
1	Interest income 34	11	Final year deductions
2a	Ordinary dividends	CI	ient 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 E *	Other information 34 STM
10	Estate tax deduction		
Not ben ded	e attached statement for addit e. A statement must be attach eficiary's share of income and luctions from each business, r er rental activity.	ned she I direct	owing the tly apportioned

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Income,

Final year deductions

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34

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•		X Final K-1	Amended K-1	C
Schedule K-1 (Form 1041)	2011	#000#00#00#00#00#00#00#00#000000000000	eneficiary's Share of Curr eductions, Credits, and C	

2a

Ordinary dividends

10 00000
Department of the Treasury
Internal Revenue Service

For calendar year 2011,

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

Beneficiary's Share of Income, Deductions, Credits, etc. ▶ See back of form and instructions. Part I Information About the Estate or Trust		2b Qualified dividends		-		
		Net short-term capital gain				
A Estate's or trust's employer identification number	4a	Net long-term capital gain				
76-6124195 B Estate's or trust's name	4b	28% rate gain	12	Alternative minimum tax adjustment		
b Estates of wayes mane	4c	Unrecaptured section 1250 gain				
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST	5	Other portfolio and nonbusiness income				
C Fiduciary's name, address, city, state, and ZIP code	6	Ordinary business income				
ANITA BRUNSTING TRUSTEE	7	Net rental real estate income				
2003 BLOOMINGDALE CIR VICTORIA TX 77904	8	Other rental income	13	Credits and credit recapture		
	9	Directly apportioned deductions				
D Check if Form 1041-T was filed and enter the date it was filed			14	Other information		
E $\overline{\mathrm{X}}$ Check if this is the final Form 1041 for the estate or trust			E *	34 STMT		
E [24] CHOOK II MIS IS THE HIRL COMP. COMP. TO THE COMM. OF A CO.	10	Estate tax deduction				
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	*Se	e attached statement for additi	onal i	nformation.		
HOUSTON TX 77074	ben ded	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.				

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Foreign beneficiary

Schedule K-1 (Form 1041) 2011

H X Domestic beneficiary

33STMT

9834X2012			X	Final K-1 Amende	d K-1	ЬЬ 1 Омв № . 1545-
Schedule K-1 (Form 1041)		2011	B33888888	**************************************	nare of	Current Year Income,
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax year beginning	12/31/2011.	1	Interest income 3 3	11	Final year deductions
		/31/2012	2a	Ordinary dividends	C	ent Copy
Beneficiary's SI Credits, etc.	hare of Income, De	eductions,	2b	Qualified dividends		
Part I Information About the Estate			3	Net short-term capital gain		
A Estate's or trust's employer	r identification number		4a	Net long-term capital galn		
76-6124195 B Estate's or trust's name			4b	28% rate gain	12	Alternative minimum tax adjustment
			4c	Unrecaptured section 1250 gain		
BRUNSTING INSURANCE	IRREVOCABLE LI TRUST	FE	5	Other portfolio and nonbusiness income		
C Fiduciary's name, address,			6	Ordinary business income		
ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR				Net rental real estate income	13	Condition and are discovered as
VICTORIA		TX 77904	8	Other rental income	13	Credits and credit recapture
			9	Directly apportioned deductions		
D Check if Form 1041-1	F was filed and enter the date it was fil	led			14	Other information
E X Check if this is the fin	al Form 1041 for the estate or trust				E *	li de la companya de
				Estate tax deduction		
	nation About the Bene	ficiary		1		
F Beneficiary's identifying nu 509-56-623						
G Beneficiary's name, addres	ss, city, state, and ZIP code					
CARL BRUNS			*Se	e attached statement for ac	ditional	I information.
HOUSTON	77081	Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and				

rtioned te, and other rental activity.

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

Foreign beneficiary

Schedule K-1 (Form 1041) 2011

H X Domestic beneficiary

9834X2012		(==)				66111	
Schedule K-1	2011				e of	OMB No. 1545-0092 Current Year Income,	
(Form 1041) Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax year beginning $12/31/2011$,	1	Interest income	ctions, Credit	11	nd Other Items Final year deductions	
	and ending <u>03/31/2012</u>	2a	Ordinary dividends		C	ent Copy	
Beneficiary's Share Credits, etc.	of Income, Deductions, ▶ See back of form and instructions.	2b	Qualified dividends				
Part I Information	About the Estate or Trust	3	Net short-term capit	al gain			
A Estate's or trust's employer identific	cation number	4a	Net long-term capita	ıl gain			
76-6124195		4b	28% rate gain		12	Alternative minimum tax adjustment	
B Estate's or trust's name		4c	Unrecaptured section	n 1250 gain			
BRUNSTING IRR INSURANCE TRU	ST	5	Other portfolio and nonbusiness income	3			
C Fiduciary's name, address, city, sta	te, and ZIP code	6	Ordinary business in	ncome			
ANITA BRUNSTI	NG	7	Net rental real estat	e income			
2003 BLOOMING	DALE CIR TX 77904	8	Other restallances		13	Credits and credit recapture	
VICTORIA	IA 77904		Other rental income				
		9	Directly apportioned	deductions			
D Check if Form 1041-T was file	d and enter the date it was filed						
<u> </u>					14 E *	Other information 33 STM	
E X Check if this is the final Form	1041 for the estate or trust						
		10	Estate tax deduction)			
Part II Information	n About the Beneficiary						
F Beneficiary's identifying number 456-25-5947							
G Beneficiary's name, address, city, s	tate, and ZIP code						
AMY BRUNSTING							
2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109			*See attached statement for additional information.				
		ber dec	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 Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Foreign beneficiary

H X Domestic beneficiary

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9834X2012		[V]	Final K-1 Amended	w 1	LL]. OMB No. 1545-
Schedule K-1 (Form 1041)	2011			ire of (Current Year Income,
Department of the Treasury Internal Revenue Service	For catendar year 2011, or tax year beginning $12/31/2011$,	1	Interest income 33	11	Final year deductions
	and ending 03/31/2012	2a	Ordinary dividends	Cl	ient Copy
Beneficiary's Sha Credits, etc.	re of Income, Deductions,	2b	Qualified divídends		
-	► See back of form and instructions. ion About the Estate or Trust	3	Net short-term capital gain		
A Estate's or trust's employer ider		4a	Net long-term capital gain		
76-6124195 B Estate's or trust's name		4b	28% rate gain	12	Alternative minimum tax adjustment
b Listate's of illustration		4c	Unrecaptured section 1250 gain		
INSURANCE TR		5	Other portfolio and nonbusiness income		
C Fiduciary's name, address, city, ANITA BRUNST		6	Ordinary business income		
TRUSTEE 2003 BLOOMIN		7	Net rental real estate income	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income		
		9	Directly apportioned deductions		
D Check if Form 1041-T was	s filed and enter the date it was filed			14	Other information
E X Check if this is the final Fo	orm 1041 for the estate or trust			<u> </u>	33 51
		10	Estate tax deduction		
Part II Informati F Beneficiary's identifying number 457-25-1860	ion About the Beneficiary				
G Beneficiary's name, address, cli					
ANITA BRUNST 203 BLOOMING VICTORIA	· · · · · · · · · · · · · · · · · · ·	Not ben	te attached statement for add te. A statement must be attac reficiary's share of income an	hed sh d direc	owing the tly apportioned

ned other rental activity.

For IRS Use Only



H X Domestic beneficiary

Foreign beneficiary

Department of the Treasury

Preparer Explanation for Not Filing Electronically

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

OMB No. 1545-2200

Attachment Sequence No.

173

Internal Revenue Service
Name(s) on tax return

BRUNSTING IRREVOCABLE LIFE

INSURANCE TRUST

Client Gopy95

electron • Faste	ut of four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of tic filling include the following: refunds • Secure transmissions • E-payment options accurate returns • Receipt acknowledged
Check th	e applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.
1 X	Taxpayer chose to file this return on paper.
2	The preparer received a waiver from the requirement to electronically file the tax return.
Wa	aiver 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 Ch	neck 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.
	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
.,.,,	
.,.,	
,,,,,,,,	

76-6124195

FYE: 3/31/2012

Federal Statements CANDY CURTIS 509-56-6240

Client Copy

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

Description Amount
INTEREST INCOME \$ 34

76-6124195

FYE: 3/31/2012

Federal Statements CAROLE BRUNSTING 509-56-6228

Client Copy

Schedule K-1	, Box 14.	Code E - Net	Investment	Income I	nformation

Description Amount
INTEREST INCOME \$ 34

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

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

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

Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning					, 2011, ending , 20			See	See separate instructions.				
Your first name and in	nitial		Last name			DECEASED			Your social security number				
NELVA E			BRUNSTI	NG				11/	11/11	4	81-3	30-4685	
If a joint return, spous	e's first	name and initial	Last name						CI			ial security numi	ber
•		street). If you have a P.	· ·	ns.					Apt. no.	A	Make su	ure the SSN(s) abo	
	ce, state	, and ZIP code. If you I	· · · · · · · · · · · · · · · · · · ·	s, also complete spac	ces below (s	ee instructions)).		J		Check if filing	dential Election (k here if you, or yo g jointly, want \$3 to	or spouse
Foreign country name Foreign province/county Foreign postal code							not ch	Checking a box be nange your tax or n	efund.				
Filing Status	1 2	Single	Head of household (with qualifying person). (See the qualifying person is a child but not your deper					See instr	uctions.) . enter th	lf	Spouse		
	2	Married filing jointly	y (even if only one ha	d income)			's name h						
Check only one	3	Married filing sepa	rately. Enter spouse's	SSN above		5 Qual	ifying wide	ow(er) with de	ependent child				
box.		and full name here										S	
	6a	1 1 _	someone can cla	im you as a depe	endent, d	o not check	box 6a	١		. <i>.</i>	· }	Boxes checked on 6a and 6b	1
Exemptions	<u>b</u>	Spouse		*********						141		No. of children on 6c who:	
	С	Dependents:				(2) Depen	dent's	(3)	Dependent's	lage	✓ if a under a 17 qual. ✓ if a under a 17 qual. ✓ if a under a	a livered routh con-	f
		(4) Eintrono	f ant			social security	number	re	elationship to you	tax	child • did not live with a instr.) you due to divorce		
If more than four		(1) First name	Last	name						(se	e instr.)	or separation (see instructions	
dependents, see				<u> </u>							H	•	. —
instructions and check here		***************************************									H^-	Dependents on (not entered above	
Check here >													
	d	Total number of	exemptions clain	ned								Add numbers or lines above	' 1
***************************************	7		, etc. Attach Form(s) \							7			
Income	8a		t. Attach Schedul							88			463
Attach Form(s)	b	Tax-exempt into	erest. Do not inc	lude on line 8a			8b		38	7			
W-2 here. Also	9a	Ordinary dividen	ids. Attach Sched	lule B if required	j				*****	9a		13	<u>,239</u>
attach Forms W-2G and	b	Qualified dividen	nds				9b		8,20	<u>8</u>			
1099-R if tax	10	Taxable refunds	, credits, or offse	ts of state and lo	ocal incom	ie taxes	. ,	<i></i>		10			488
was withheld.	11	Alimony received	************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						11			
If you did not	12	Business income	e or (loss). Attach	Schedule C or 0	C-EZ					12			
get a W-2,	13		Attach Schedule D if req		check here	•			L	13		9	<u>,756</u>
see instructions.	14		osses). Attach Fe	1 1						14			
	15a	IRA distributions	******	15a	58			le amount		15			<u>,792</u>
Forton double	16a	Pensions and ar		16a				le amount		16			<u>,920</u>
Enclose, but do not attach, any	17		te, royalties, partr						.,.,	_		<u>4</u> 1	<u>,938</u>
payment. Also,	18		(loss). Attach Sc	******						18 19			
please use Form 1040-V.	19	Unemployment of Social security ben		20a	 ດດ	,642 b	Toyoh	do amount	· · · · · · · · · · · · · · · · · · ·	20		1 7	,546
roim 1040-v.	20a 21	•	ist type and amo			, 0 ± 2] D	laxau	ne amoun		21	-		,540
	22		ounts in the far r		ines 7 thro	uah 21 Thi	is is you	r total inc	ome >	22		152	,142
	23	Educator expens		grit column for in	nioo i unc	70911 Z 7. 7711	23		, , , , , , , , , , , , , , , , , , , 				
Adjusted	24	•	s expenses of res	ervists, performi	ina artists	, and				┨∭			
Gross			ment officials. At		=		24						
Income	25	-	account deduction				25			┦᠁			
moonic	26		s. Attach Form 3		*****		26			7			
	27	Deductible part of	of self-employme	nt tax. Attach Sc	hedule Sl	E	27			7			
	28	•	EP, SIMPLE, and				28						
	29	Self-employed h	ealth insurance o	leduction			29			_			
	30		withdrawal of sa				30			_			
	31a	Alimony paid	b Recipient's S	SN ▶			31a			_ ‱			•
	32	IRA deduction .	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				32			4			
	33	Student loan inte	erest deduction .	.,,,			33			4			
	34		. Attach Form 89				34			4			
	35		ction activities de	duction. Attach F	Form 890:	3	35			_			
	36	Add lines 23 thro								36			
	37	Subtract line 36	from line 22. This	is your adjuste	ed gross	income,,,			<u></u>	37		152	,142

Form 1040 (2011)	NEL	VA E BRUNSTING			481-30-468	35 Page 2
Tax and	38	Amount from line 37 (adjusted gross income)		· · · · · · · · · · · · · · · · · · ·	38 15	2,142
Credits	39a	Check S You were born before January 2, 1947,	ind. Total boxes			
		if: \ \ \ \ Spouse was born before January 2, 1947, \ \ \ \ \ \ \ \ \ \ \ \	ind. 🏅 checked 🕨	39a <u>1</u>		
	b	If your spouse itemizes on a separate return or you were a dual-stat	tus alien, check here 🕨	39b		
Standard Deduction	40	Itemized deductions (from Schedule A) or your standard deduct	ion (see left margin)		40 11	0,886
for	41	Subtract line 40 from line 38		Cli€	ent Copy 4	1,256
People who	42	Franchisco Military 60 700 by the marches of the 6d		Γ		3,700
check any box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	• • • • • • • • • • • • • • • • • • • •		7,556
39a or 39b or who can be	44	Tax (see instr.). Check if any from: a Form(s) b Form c 962 elec.	* * * * * * * * * * * * * * * * * * * *			4,432
claimed as a	45	Alternative minimum tax(see instructions). Attach Form 6251		,,,,,,,,,,	45	
dependent, see	46					4,432
instructions.	47				40	I,IJ
All others:	48	Credit for child and dependent care expenses. Attach Form 2441				
Single or Married filing		· · · · · · · · · · · · · · · · · · ·				
separately, \$5,800	49	Education credits from Form 8863, line 23				
Married filing	50	Retirement savings contributions credit. Attach Form 8880				
jointly or Qualifying	51	Child tax credit (see instructions)				
widow(er),	52	Residential energy credits. Attach Form 5695				
\$11,600 Head of	53	Other credits from Form: a 3800 b 8801 c	53			
household,	54	Add lines 47 through 53. These are your total credits			54	
\$8,500	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-		· · · · · · · · · · · · ·	55	4,432
Other	56	Self-employment tax. Attach Schedule SE			56	
Taxes	57	Unreported social security and Medicare tax from Form: a	4137 b 8919		57	
lakes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach F	orm 5329 if required	L	58	
	59a				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
	62	Federal income tax withheld from Forms W-2 and 1099	62			
Payments		2011 estimated tax payments and amount applied from 2010 return		9,340		
If you have a	64a	Enmed income gradit (Etc)	642			
qualifying	b	Nontaxable combat pay election 64b	- 0-44			
child, attach	65	Additional child tax credit. Attach Form 8812	65			
Schedule EIC.						
	66	American opportunity credit from Form 8863, line 14				
	67	First-time homebuyer credit from Form 5405, line 10				
	68	Amount paid with request for extension to file				
	69	Excess social security and tier 1 RRTA tax withheld	. 69			
	70	Credit for federal tax on fuels. Attach Form 4136	· -'			
	71	Credits from Form: a 2439 b 8839 c 8801 d 8885	5 <u>L 71 </u>			
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	<u></u>	>		<u>9,340</u>
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the		ا <u>ب</u> لــــــــــــــــــــــــــــــــــ		<u>4,908</u>
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attach	juniore,	▶ [] [74a	<u>4,908</u>
Direct deposit?	▶ b		ecking Savings			
See instructions.	▶ d	Account number 586027563523	ž b			
	75	Amount of line 73 you want applied to your 2012 estimated tax▶	75			
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how	to pay, see instructions	▶ [76	
You Owe	77	Estimated tax penalty (see instructions)	. 77			
Third Davis	Do you	want to allow another person to discuss this return with the IRS (see	instructions)? X Y	es. Complete l	below.	No
Third Party	Designee		Personal identification number	er (PIN)	84948	
Designee	name	▶ RICHARD K RIKKERS CPA		Phone no.	712-722-33	75
Sign	Under per	alties of periury. I declare that I have examined this return and accompanying schedules	and statements, and to the bes	t of my knowledge	e and belief	
Here	Your signa	ue, correct, and complete. Declaration of preparer (other than taxpayer) is based on all in sture Date Your occupa		s any knowledge.	Daytime phone num	ber
Joint return?		DECEAS				
See instr. Keep a copy	Spounds.		<u></u>		If the IRS sent you an Protection PIN,	Identity
for your	opouse's	signature. If a joint return, both must sign. Date Spouse's oc	oupaisu()		enter it here	
records.	rint/Tune or	eparer's name Preparer's signature	1	Date	(see instr.)	
Daild					Check if PTIN	4754
		K RIKKERS CPA RICHARD K RIKKERS CPA	<u> </u>		self-employed P0014	
	imn's name	KROESE & KROESE P.C.			m's EIN ► 42-12	11139
Use Only F	irm's address	•	-10-0 1001	1	one no.	_
		SIOUX CENTER IA S	51250-1824		712-722-337	
					Form 7	040 (2011)

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	Clie	ent 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 4 ,908					
 Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, line 12 Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12) 	a) ,,,,,,	4 4 ,908					
Part II Taxpayer Declaration and Signature Authorization (Be sure you get an	d keep a copy						
Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and acc for the tax year ending December 31, 2011, and to the best of my knowledge and belief, it is true, correct, and complet in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provioriginator (ERO) to send my return to the IRS and to receive from the IRS(a) an acknowledgement of receipt or reasor reason for any delay in processing the return or refund, and(c) the date of any refund. If applicable, I authorize the U.S. Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the enthat this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federauthorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancely Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification numle electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.	der, transmitter, or en for rejection of the start of the tax preparation stry to this account. I ral Tax Payment Sy in full force and effer a payment, I must say be says prior to the proposition of the	electronic return transmission,(b) the esignated Financial software for payment further understand stem (EFTPS). I ect until I notify the U.S. contact the U.S. vayment (settlement) iton necessary to					
Taxpayer's PIN: check one box only							
X lauthorize KROESE & KROESE P.C. to enter or	generate my PIN	28905					
ERO firm name as my signature on my tax year 2011 electronically filed income tax return.		Enter five numbers, but					
I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check th	ia havaatuifuana	do not enter all zeros					
entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must compl	• •						
Your signature ▶D	ate ▶ <u>04/0</u>	2/12					
Spouse's PIN: check one box only							
l authorize to enter or	generate my PIN						
ERO firm name		Enter five numbers, but					
as my signature on my tax year 2011 electronically filed income tax return.		do not enter all zeros					
I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check the		ге					
entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must compl	ete Part III below.						
Spouse's signature ▶	ate 🕨						
Practitioner PIN Method Returns Only—contin	ue below						
Part III Certification and Authentication — Practitioner PIN Method Only							
	1284948 Inter all zeros						
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically filed in the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of 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 Instruction Do Not Submit This Form to the IRS Unless Requested							

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

2011

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

► See Instructions for Schedule A (Form 1040).

2011

internal Revenue Service	<u> </u>	(99)]				Sequence No. U
Name(s) shown on Form מוד אל אד אל די					ocial security nu	
NELVA E] Medical	DK(Caution. Do not include expenses reimbursed or paid by others.		LEAP	ent-Ga	эру
and	4	Medical and dental expenses (see instructions)	1	118,893		
Dental		Enter amount from Form 1040, line 38 2 152, 142	700000000000000000000000000000000000000	<u> </u>	1	
Expenses			3	11,411		
Exponedo		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<u> </u>		4	107,482
Taxes You		State and local (check only one box):	T T	· · · · · · · · · · · · · · · · · · ·		
Paid	Ť	a income taxes, or	5	1,137		
		b X General sales taxes				
	6	Real estate taxes (see instructions)	6	2,027		
		Personal property taxes	7	57	78888888	
		Other taxes. List type and amount ▶				
	Ī	FOREIGN TAXES - 1041-GT	8	123		
	9	Add lines 5 through 8	<u> </u>		9	3,344
Interest		Home mortgage interest and points reported to you on Form 1098	T 10 T	<u>h,d,,t-h-t-1-1-1-1-1-1-1-2-2-</u>		
You Paid		Home mortgage interest not reported to you on Form 1098. If paid to the				
		person from whom you bought the home, see instructions and show that				
Note.		person's name, identifying no., and address				
Your mortgage						
interest deduction may						
pe limited (see		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11			
nstructions).	12	Points not reported to you on Form 1098. See instructions for				
	40	special rules	12			
		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		Gifts by cash or check. If you made any gift of \$250 or more,			13	
Charity		see instructions	16	60		
f you made a	17	Other than by cash or check. If any gift of \$250 or more, see			1	
gift and got a		instructions. You must attach Form 8283 if over \$500	17			
penefit for it,	18	Carryover from prior year	18		1	
see instructions.	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	21	Unreimbursed employee expenses—job travel, union dues,				
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶				
Miscellaneous			21			
Deductions	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type				
		and amount				
			23			
		Add lines 21 through 23	24			
		Enter amount from Form 1040, line 38				
	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	28	Other—from list in instructions. List type and amount ▶	,			
Deductions					28	
	29	Add the amounts in the far right column for lines 4 through 28. Also, en	ter this amount			
temized	-	on Form 1040, line 40			29	110,886
Deductions	30	If you elect to itemize deductions even though they are less than your s	standard			
		deduction, check here		>		
For Danenvork De	duc	tion Act Notice see Form 1040 instructions			Schodula	4 (Form 1040) 2011

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99) Attach to Form 1040A or 1040.

Interest and Ordinary Dividends

▶ See instructions on back.

OMB No. 1545-0074

2011

ence No. 0

Name(s) shown on					social secu	•	
		BRUNSTING	1:]	48	1-30-	4685	
Part I	1		Пф	∍mu	Cop	Mount	
Interest		buyer used the property as a personal residence, see instructions on back and list					
IIIIGI GƏL		this interest first. Also, show that buyer's social security number and address ▶	-				
		EDWARD JONES					463
			.				
(See instructions			. I				
on back and the			٠ ا				
instructions for			٠				
Form 1040A, or		,	٠	1		······································	
Form 1040,			.	'			
line 8a.)		·	. [
Note. If you			.				
received a Form			.				
1099-INT, Form			.				
1099-OID, or							
substitute			.				
statement from			. I	ľ		<u></u>	
a brokerage firm, list the firm's			٠	ı			
name as the	2	Add the amounts on line 1	•	2	·····		463
payer and enter	3		·				403
the total interest	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.	l	_			
shown on that		Attach Form 8815	.	3			
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form					
-				4			463
	Vote	. If line 4 is over \$1,500, you must complete Part III.			ļ	\mount	
Part II	5	List name of payer ▶					
		CHEVRON CORPORATION					609
Ordinary		METLIFE	.				70
Dividend	2	EVYONI MODITE	١			1	
(See instructions	7	EDWARD JONES	٠	1	~~~~		, 750 , 697
on back and the		. , , , , , , , , , , , , , , , , , , ,	.	-			·
instructions for		DEERE & COMPANY	.	}			<u>15</u>
Form 1040A, or		ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100	.			8	<u>,092</u>
Form 1040,			. 1	- 4			
line 9a.)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.	5			
				9			
Note. If you							
received a Form 1099-DIV or		/·····································	.				
substitute		,	٠	ŀ			
statement from		······	٠				
a brokerage firm,			.	}			
list the firm's			.				
name as the			.	[
payer and enter the ordinary	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form	- [
dividends shown		1040, line 9a		6		13	<u>,239</u>
	Note	. If line 6 is over \$1,500, you must complete Part III.					
`	ou n	nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a				>	
f	oreig	n account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.				Yes	No
Part III	7a	At any time during 2011, did you have a financial interest in or signature authority over a financial					
		account (such as a bank account, securities account, or brokerage account) located in a foreign					
Foreign		country? See instructions					X
Accounts		If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature					
and Trust	.5	authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to					
(See	-	those requirements				2002000000000	900000000000000000000000000000000000000
nstructions on	b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the					
back.)		financial account is located					
	8	During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a					
		foreign trust? If "Yes," you may have to file Form 3520. See instructions on back					X

SCHEDULE D (Form 1040)

Capital Gains and Losses

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

Attachment Sequence No

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

NELVA E BRUNSTING

(99)

Your social security number

NEEVA D DRONDITING			CAIR	IL COP	
Part I Short-Term Capital Gains and	l Losses – Assets He	eld One Year or Less			
Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e) (f), and (g)).
Short-term totals from all Forms 8949 with box A checked in Part I					
2 Short-term totals from all Forms 8949 with box B checked in Part I	(
3 Short-term totals from all Forms 8949 with box C checked in Part I	35,607(25,680		0 9,9	<u>327</u>
A Short term gain from Form 6252 and short term g	nin or (logg) from Earma 46	94 6794 and 9994	4		
 Short-term gain from Form 6252 and short-term g Net short-term gain or (loss) from partnerships, S Schedule(s) K-1 	corporations, estates, and t	trusts from			
6 Short-term capital loss carryover. Enter the amount	nt, if any, from line 8 of your	Capital Loss Carryover		,	
Long-Term Capital Gains and 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.			(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					
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			0 23,3	<u> 54</u>
Gain from Form 4797, Part I; long-term gain from from Forms 4684, 6781, and 8824		long-term gain or (loss)	1	1	
12 Net long-term gain or (loss) from partnerships, S of	corporations, estates, and tr	rusts from Schedule(s) K-1		2	
13 Capital gain distributions. See the instructions			1:	3	_1
14 Long-term capital loss carryover. Enter the amour	nt, if any, from line 13 of you	r Capital Loss Carryover		23,5	:26 Y
Net long-term capital gain or (loss).Combine li the back	nes 8 through 14 in column	· ,			1 <u>71</u>
For Paperwork Reduction Act Notice, see your tax				chedule D (Form 1040)	************

Schedule D (Form 1040) 2011

NELVA E BRUNSTING

Part III Summary Client Copy 9,756 Combine lines 7 and 15 and enter the result 16 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 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. Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheetin the instructions 18 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheetin the 19 instructions 19 Are lines 18 and 19 both zero or blank? 20 Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheetn 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 Worksheetin the instructions. Do not complete lines 21 and 22 below. 21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: The loss on line 16 or 21 (\$3,000), or if married filing separately, (\$1,500) Note. When figuring which amount is smaller, treat both amounts as positive numbers. 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 Worksheetn the instructions for Form 1040,

Schedule D (Form 1040) 2011

line 44 (or in the instructions for Form 1040NR, line 42). **No.** Complete the rest of Form 1040 or Form 1040NR.

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

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

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

OMB No. 1545-0074

Attachment Sequence No. 12A

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

NELVA E BRUNSTING

Your social security number

TADLIAN III	777.0	TAP3 T TTA/2				- CARCORE	<u> </u>
Part I S	Short-	Term Capital	Gains and Los	ses—Assets H	leld One Year or Less	5	
Note: You must	check o	ne of the boxes b	elow. Complete a se	parate Form 8949	page 1, for each box that i	s checked.	
					or those columns (see the li		
	-				ld generally be left blank.		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		actions reported o	COMMONA		ns reported on Form	X (C) Short-term transac	tions for which
Form 1099-B	with ba	sis reported to the	RS 1099-E	3 but basis not rep	orted to the IRS	you cannot check box	A or B
(a)		(b)	(c)	(d)	(e)	(1)	(g)
Description of pro		Code, if any,	Date acquired	Date sold	Sales price	Cost or other basis	Adjustments to
1 (Example: 100 sh. >	(YZ Co.)	for column (g)*	(Mo., day, yr.)	(Mo., day, yr.)	(see instructions)	(see instructions)	gain or loss, if any*
INVSCO B	LD A	MER BDS 1	NCM				
			11/22/10	11/10/11	10,509	9,880	
DEERE & (CO						
			05/20/10	02/03/11	25,098	15,800	
			1			Í	
							·
	Ì						
						1	

2 Totals. Add 1	the amou	ınts in columns (e) a	nd (f). Also, combine th	e I			
			lude on Schedule D, lir	1 :			
	,		above is checked), or l			1	
		,	,,		35,607	25,680	0

Form 8949 (2011)

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

Your social security number

NELVA	E	BRUNSTING
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481-30-4685

MELIVA E BRU	MOITING				1 481-30	-4003
Part II Long-	Term Capital C	Sains and Loss	es—Assets H	eld More Than One Y	'ear	
*Caution. Do not comple	ete column (b) or (g) until you have rea	d the instructions fo	page 2, for each box that is		Сору
D (Form 1040)). Column: (A) Long-term transa Form 1099-B with ba	ictions reported on	(B) Lo		ns reported on Form	X (C) Long-term transa you cannot check box	
(a) Description of property 3 (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
VK BLD AMER	BONDS INC	M 04/23/10	10/07/11	14,493	13,919	
DEERE & CO			06/07/11	50,391	35,794	
DEERE & CO		05/20/10		30,006	24,418	
DEERE & CO		05/20/10		14,110	11,204	
GMAC SMARTNO	TES	03/20/03		8,725	9,000	
IN FIN AUTH	REV PARKV			14,819	14,850	
TOYOTA MOTOR	CR CORP		04/11/11	4,995	5,000	
					·	
		•				
		****	INVESTIGATION OF THE PROPERTY			
	***************************************	***************************************				

4 Totals. Add the amou amounts in column (g). Enter here and inclu	ide on Schedule D, lin	e 8 (if			
box A above is check (if box C above is che		above is checked), or l	iine 10 ▶ 4	137,539	114 PRUNS	ING003658 (

Sch	edule E (Fo	rm 1040) 2011				į	Atta	chm	ent Seq	uence	No. 13		Page	e 2
Vamo	me(s) shown on return. Do not enter name and social security number if shown on other side.							Your social security number						
N	ELVA I	E BRUNSTING							481	-30	-468	5		
455.50		RS compares amounts reporte	d on your tax return with	amounts shown on S	Schedule(s) ł	ζ-1.			<u> </u>					
P	art II	Income or Loss From any amount is not at risk, yo	Partnerships and S u must check the box in	S Corporations column (e) on line 28	Note. If you and attach	ou report : Form 619	a los 18. S	s fro	nstructi	ens.	cluiO	Dwylich		
		orting any loss not allowed in oss from a passive activity (if t									es X	No		
	partnership	expenses? If you answered "	Yes," see instructions bef	ore completing this s	ection.									
28		(4	a) Name		(b) Enter F partnershi for S corpor	o;S fo	Chec	ı [i) Emplo lentificati	on	any an	neck if nount is it risk	
٩					101 0 001001	for S corporation partnership				number		,,0,,	I IISK	
3														
<u>; </u>							╄						-	
)		Passive Income and	I nee			lonpassi	ue I		me and	I I ASS				
	(f)	Passive loss allowed	(g) Passive income	(h) Nonpas		T			9 expense		(i) Nonpassive income			
		ch Form 8582 if required)	from Schedule K-1	from Scher	tule K-1				Form 456			from Schedule K-1		
<u> </u>	***************************************	WWW.nnn-												
5						<u> </u>						<u> </u>		
<u></u>														
29a	Totals											************		*****
b						<u> </u>				T				
30 31		nns (g) and (j) of line 29a nns (f), (h), and (i) of line 29b						<i>.</i> .		30 31	,			_
32		tnership and S corporation	income or (loss)Comb					,		3,		·····		<i>l</i>
	result her	re and include in the total on li	ne 41 below		<u></u>					32				
P	art III	Income or Loss From	Estates and Trusts							1		***************************************		
3			(a) Name									Employer ation numbe	er	
١.		ELMER H BR	UNSTING DECE	DENTS TR D	TD					27-6453100				
3											<u></u>			
	(a) Donais	Passive Incom	[Sive	Incon	e and	···········	lanama f		—
		ve deduction or loss allowed h Form 8582 if required)	(d) Passive inc from Schedule	. ,	(e) Deduction or loss from Schedule K-1					• •	income from	n		
		0		41,938	8									
3				43.636			XXXX	*****						
4a b	Totals Totals			41,938										***
5		nns (d) and (f) of line 34a		•						35		41	,93	8
16		nns (c) and (e) of line 34b	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	******					36	(0)
7		ate and trust income or (los	ss).Combine lines 35 and	36. Enter the result	here and					27		11	0.3	
(0)	art IV	Income or Loss From	Real Estate Mortga	ae Investment	Conduits	(REMIC	:s)-	-R	esidu:	37 al Ho	lder	<u> </u>	,93	<u>0</u>
**********	217040.7302000		(b) Employer	(c) Excess inclusion Schedules Q, line	from	(d) Taxable i				T		ome from		
8		(a) Name	identification number	(see instruction		from Sched	ules	Q,lin	e 1b		Schedul	les Q, line 3	b	
9	Combino	columns (d) and (a) only Ent-	er the recult here and inch	Ide in the total on lin	o 41 bolow					39				
******	art V	columns (d) and (e) only. Ente Summary	a ure result here and mol	ac ii die lotai on iii	CHIDGIOW.	********				_ 39_		······································		
0		rental income or (loss) from Fo	orm 4835. Also, complete	line 42 below		,			.,,	40				_
1		me or (loss). Combine lines 26, 3			0, line 17, or F	om 1040N	R, lir	ie 18	.	41		41	,93	8
2		iation of farming and fishin nd fishing income reported on												
	-	nd rishing income reported on 35), box 14, code B; Schedule												
	U; and So	hedule K-1 (Form 1041), line	14, code F (see instructio	ns)	42									
3		iation for real estate profes nal (see instructions), enter the												
	anywhere	on Form 1040 or Form 1040N	IR from all rental real esta	ate activities										
AA.	in which y	ou materially participated und	er the passive activity los	s rules	43				ВГ	RUNST	TING003	ale (Form	1040)	2011
											~~!!	\- VI 4161		

Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB	No.	1545-0074
		1070-001

(Rev. November 2005)

Department of the Treasury Internal Revenue Service

► See instructions below and on back.

Attachment Sequence No. 87

Tax yea	r decedent was	s due a refund:										
Calendar year 2011, or other tax year beginning , 20 , and ending					Client Copy 20							
	Name of decede	ent				Date of death	Decedent's social s	ecurity i	no.			
	NELVA E BRUNSTING 11/11/11						11 481-30-4685					
Please	Please Name of person claiming refund							Your social security number				
print	ANITA	BRUNSTING					457-25-1860)				
or	Home address ((number and street). If you have a P.O. be	ox, see ins	tructions.				Apt. no	o.			
type	203 BL	OOMINGDALE CIRC	LΕ									
	City, town or po:	st office, state, and ZIP code. If you have	a foreign a	address, see instructions	š.							
	VICTOR	AI	TX	77904								
в	Surviving spou Court-appoints unless previou Person, other	ck the box that applies to use requesting reissuance of a re- ed or certified personal represen- isly filed (see instructions). than A or B, claiming refund for plete this part only if yo	efund ch tative (d	eck. (see instruction efined below). Atta edent's estate (see	ons). ch a court certificate sh instructions). Also, cor	owing your appoint						
-	***** 	protecting part only if yo						Yes	No			
	the decedent le				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		X				
2a Has	a court appoin	ited a personal representative fo	r the est	tate of the deceder	nt?				X			
b If yo	u answered "N	lo" to 2a, will one be appointed?	·						X			
If yo	u answered "Y	'es" to 2a or 2b, the personal re	presenta	ative must file for th	ne refund.							
3 As ti	he person clain	ning the refund for the decedent	s estate	, will you pay out t	he refund according to	the laws						
		the decedent was a legal reside			,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. <u>X</u>				
lf yo	u answered "N	lo" to 3, a refund cannot be mad	le until y	ou submit a court	certificate showing you	appointment						
as p	ersonal repres	entative or other evidence that y	ou are e	entitled under state	law to receive the refu	<u>nd</u>						
Part	III Sign	ature and verification. A	ll filer	s must compl	ete this part.							
		xes overpaid by or on behalf of t ge and belief, it is true, correct,			ies of perjury, I declare	that I have examine	ed this claim, and to					
Signatu	re of person	claiming refund►					Date ▶					

000065	BRUNSTING,	NELVA	E
481-30-4	1685		

Federal Statements

<u>Form 1040</u>	<u>, Line 8b - 🛚</u>	<u> ax-exempt</u>	<u>Interest</u>		
				C	:lient (

Payer Payer			
EDWARD JONES	\$	387	
TOTAL	\$	387	

Form 1040, Dividend Income

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

Capital Gain Distributions

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

Schedule A, Line 1 - Medical and Dental Expenses

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

BRUNSTING003664

Federal Statements

Schedule A, Line 5 - State and Local Taxes

Client Copy

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

^{*}SALES TAXES ARE BEING DEDUCTED

Tax credit bonds

Form 1040 **Carryover Report** 2011 Taxpayer Identification Number Name Client Copy Carryover to 2012 NELVA E BRUNSTING Available to 2011 Carryover Item 2011 Amounts Excess section 179 Minimum tax credit Investment interest Investment interest - AMT Short-term capital loss Short-term capital loss - AMT 23,526 UTILIZED -23,526 0 Long-term capital loss 23,526 UTILIZED -23,526 0 Long-term capital loss - AMT Residential energy efficient property D.C. first-time homebuyer credit

Nonrecaptured Section 1231 Losses - Li	e 8, Form 4797 AMT Nonrecaptured Section 1231 Losses - Line 8, Form 479
2006 Amounts	2006 Amounts
2007 Amounts	2007 Amounts
2008 Amounts	2008 Amounts
2009 Amounts	2009 Amounts
2010 Amounts	2010 Amounts
Available to 2011	Available to 2011
2011 Amounts Carryover to 2012	2011 Amounts Carryover to 2012

Form 1040

Tax Return History Report - Page 1

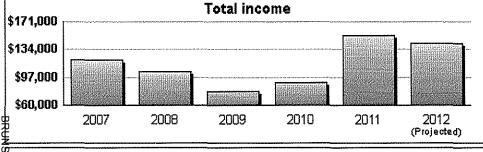
2011

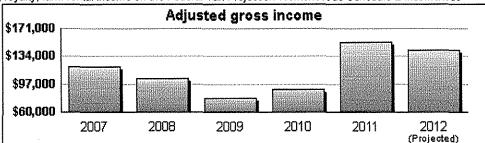
Name NELVA E BRUNSTING

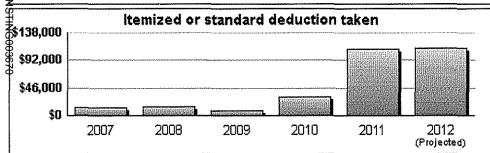
Taxpayer Identification Number 1 Copy -30-4685

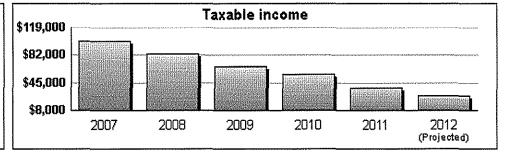
						•
	2007	2008	2009	2010	2011	2012 PROJECTED
Filing Status	MFJ	MFJ	SGL	SGL	SGL	SGL
Salaries and wages						
Interest income	19,504	6,535	842	15,837	463	13,702
Dividend income	21,421	19,317	16,579	21,685	13,239	1
Business income/loss						
Capital gains/losses	4,406	-3,000	-3,000	-3,000	9,756	
Other gains/losses						
IRA distributions, pensions, annuities	24,812	24,942	14,302	14,006	68,712	68,712
Rent, royalty, farm rental income		30,399	27,836	-1,000		41,938
Partnership/S corp income						2
Estate or trust income				24,013	41,938	2
Farm income/loss						
Other income/loss	24,448	26,110	21,967	19,140	18,034	18,177
Total income	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



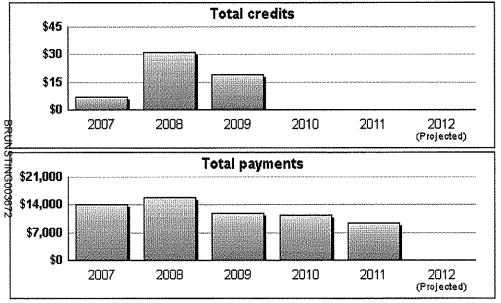


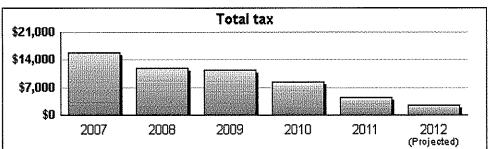


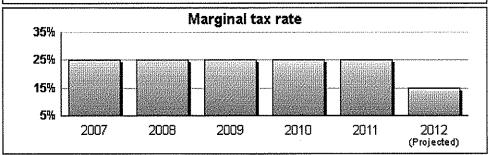


Form 1040	Tax Return History Repo	ort - Page 2 2011
Name NELV.	A E BRUNSTING	Taxpayer Identification

	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
ncome tax withheld		24	25			
Estimated tax payments	14,160	15,880	11,920	11,360	9,340	
Other payments						
l'otal 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%







DECEASED

2011 IA 1040 Iowa Individual Income Tax Form or fiscal year beginning 2011 and ending 7 / 2011 and ending STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN). Your last name Your first name/middle initial



BRUNSTING NELVA E

BRUI	NS'	ring nelva e				
Spouse's last r	name	Spouse's first name/middle ini	tial		(Client Copy
humané madiline		ress (number and street, apartment, lot, or suite number) or PO Box			•	Differit Copy
	-	DOMINGDALE CIR				
ity, State, ZIF						
VICTO	DR.	IA TX 77904				
pouse SSN			1-3	0-4685	X Check this box if you	or your spouse were 65 or older as of 12/31/
		Status: Mark one box only.				ce on 12/31/11
		Were you claimed as a dependent on another person's lowa return?	YES		County Number • () (School District Number 0000 Om an exemption is claimed in Step 3
2 N	lamie	ed filing a joint return. (Two-income families may benefit by usi	ng sta	tus 3 or 4.)	How many have health care covers	
		filing separately on this combined return. Spouse use column B.			How many do not have health	care coverage?
l S	pous	d filing separate returns. e's name:		SSN:		Income: \$
5 H	lead o	of household with qualifying person. If qualifying person is not claimed	as a d	ependent on this return, e	enter the person's name and SSN below	v.
	Qual	ifying widow(er) with dependent child. Name:			SSN:	
TEP 3 Ex			r F 600		ouse (Filing Status 3 ONLY)	A. You or Joint
		Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1				7
Dono	1 101	each person who is 65 or older and/or 1 for each person who) IS DI	ina 🛦	_ X \$ 20 = \$	
		ents: Enter 1 for each dependent		🔺		
. Enter	nrs	t names of dependents here:		B. Spouse/Status 3	e. TOTAL \$ A. You or Joint B.	\$ 6 Spouse/Status 3 A. You or Joint
STEP 4	1.	Wages, salaries, tips, etc.	1.	B. Spouse/Status S		Spouse/Status S A. Tou of Joint
Gross	2.	Taxable interest income. If more than \$1,500, complete Sch. B.				
Income		Ordinary dividend income. If more than \$1,500, complete Sch. B.			· · · · · · · · · · · · · · · · · · ·	
	4,	All-				
	5.	Business income/(loss) from federal Schedule C or C-EZ				
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes			A 100 100 100 100	NOTE: Use only
						blue or black ink,
	7.	***************************************				no pencils or red ink.
	8.					
	9.	Texable pensions and annuities				
	10.	Rents, royalties, partnerships, estates, etc.				
	11.	Farm income/(loss) from federal Schedule F				
	12.	Unemployment compensation. See instructions.	12.		2 400	
	13.	Taxable Social Security benefits			3,406	
	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment	14.	<u> </u>		
	<u>15.</u>	GROSS INCOME. ADD lines 1-14.		<u></u>		<u> </u>
STEP 5		Payments to an IRA, Keogh, or SEP	16.			
Adjust- ments	17.	Deductible part of self-employment tax	17.			
to		Health insurance deduction	18.		1,062	•
Income	19.	Penalty on early withdrawal of savings	19.			
		Alimony paid	20.			
	21,	Pension/retirement income exclusion				
	22.	Moving expense deduction from federal form 3903	22.			
	23.	lowa capital gain deduction certain asset sales ONLY (see instructions)	23.		A	
	24.	Other adjustments				
	25.	Total adjustments. ADD lines 16-24.				<u> </u>
	26.	NET INCOME. SUBTRACT line 25 from line 15.			26.	▲ 130,8
STEP 6	27.	Federal income tax refund / overpayment received in 2011	27.		2,967	
Federal	28.	Self-employment/household employment taxes	28.			
Tax		Addition for federal taxes. ADD lines 27 and 28.				2,9
and		Total. ADD lines 26 and 29.				133,8
Deduc-	31.	Federal tax withheld				
tion	32.					
	33.	6-3 Mr. 3 P. 3 . 44 P. P. P. ABA4 P. BOAR P. 4 P. C. C.				
	34.					12,1



121,626

35. BALANCE, SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.

NELVA	14.	BRUNSTING
NETAN	· Ľ	DKONDITING

2011 IA	1	040, page 2	В.	Spouse/Status 3	Α. '	You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36.	BALANCE. From side 1, line 35				36.		121,626
Taxable		BALANCE. From side 1, line 35 37. Total itemized deductions from federal Schedule A Taxpayers with borrus depreciation/sec. 179 must use lowe Sch. A Java income tax if included in line 5 of federal Schedule A			1	09,824	•••••	
Income		axpayers with borius depreciation/sec, 1/9 must use towa Sch, A. 38. Iowa income tax if included in line 5 of federal Schedule A 38,					Complete lin	es 37-40
		38. lowa income tax if included in line 5 of federal Schedule A 38. 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A 39.			1	09.824	ONLY if you	itemize.
							_Client C	
	44	[77]		Chandard				109,824
	41.			Standard				
	42.							11,802
STEP 8	43.							
Tax, Credits	44,							
and	45.	lowa minimum tax. Attach IA 6251. 45.						
Checkoff	46.	Total tax. ADD lines 43, 44, and 45.	<i>.</i>		,	46.		359
Contribu-	47.	Total exemption credit amount(s) from Step 3, side 1 47.				60		
tions	48.							
	49.							60
	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.					0	▲ 299
	51.		 n			51		<u>299</u>
	52.					°'' .	0	
								·
	53.	Other nonrefundable lowa 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 I					0	0
	56.	Total Tax, ADD lines 54 and 55.				56.		A
	57.		e				57.	0
	58.			e. Amounts must de in ers/Veterans		rs. I Abuse Preventio	on	
		58a: 🛦 58b: 🛦 58	g: 🛦		58d:	A	Enter total. 58.	
	59.	TOTAL TAX AND CONTRIBUTIONS ADD lines 57 and 58.			I-1-1 T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1			0
STEP 9	60.							
Credits	61.	Estimated and voucher payments made for tax year 2011 61.				690		
	62.							
	63.				<u> </u>			
	64.				A			
	₩.	· ·						
	65.							
	66.							
	67.	TOTAL. ADD lines 60 - 66.				690		
	68.	TOTAL CREDITS.ADD columns A and B on line 67 and enter here						<u>690</u>
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the a	mount	you overpaid.	. , . , . ,		69.	<u>▲ 690</u>
Refund	70.	Amount of line 69 to beREFUNDED			, . ,	, . ,	REFUND 70.	<u>690</u>
or Amount		For a faster refund file electronically. Go to www.iowa.gov/tax for deta lowa Income Tax - Refund Processing, Hoover State Office Bldg, Des I	ils or	mail return to				
You Owe	71.	Amount of line 69 to be applied to your 2012 estimated tax 71.	*******		A			
	72.	If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the Af	MOUN	T OF TAX YOU OWE			72.	A
	73.		. [Check if annualiz	• • • • • • • • • • •		79	
	74,			74b. Interest		• •	ADD Enter total 74.	
		TOTAL AMOUNT DUE.ADD lines 72, 73, and 74, and enter here		******				
	15.	You can pay online at www.iowa.gov/tax or pay by mail to lowa Income	e Tax	- Document Process	ing,	FA1	THIS AMOUNT 75.	<u> </u>
		PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Treat	surer,	State of lowa.				- panaring
		TICAL CHECKOFF. This checkoff does not increase the		\$1.50 to Democration	c Party	-	\$1.50 to Dem	ocratic Party
а	imoui	nt of tax you owe or decrease your refund.		\$1.50 to Republican	n Party	▲ Y0	URSELF: \$1.50 to Repo	ublican Party
				\$1.50 to Campaign	Fund		\$1.50 to Cam	paigh Fund
STEP 12	_	(We), the undersigned, declare under penalty of perjury tha	+ I (\a)	e) have evamine	d this rati	m including	all accompanying so	hedules
0121 12			•	•		•		
		and statements, and, to the best of my (our) knowledge and			-	ompiete retur	n. Deciaration of pre	parei
PLEASE	* (other than taxpayer) is based on all information of which the	prep	arer nas any kno	owiedge.			
SIGN HER			A 2	11/11/13	L RIC	HARD K R	IKKERS CPA	04/05/12
		/our Signature Date Che		eceased Date of Dea				Date
SIGN HER			▲ [7	42-	1277139		
JUNEAU TIER	-	Spouse's Signature Date Chec	k if De	ceased Date of Dea			PTIN	
		, , , , , , , , , , , , , , , , , , , ,			· · · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , ,		710_700 0000
			Davin	ne Telephone Numbe				712-722-3375 Daytime Telephone Number

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

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

		101141	itaiviaaai iiloo	THE TUX DE	cidiation for an m-rise ite
Your first name, middle initial	Last name		Your Social Secu	•	
NELVA E	BRUNSTING		481-30-		-Client Copy -
Spouse's first name, middle initial	Last name		Spouse Social Se	curity Number	
Home address (number and street) or PO					
203 BLOOMINGDALE	CLR				
City, state, and ZIP					
VICTORIA	TX 77904				
Part I Tax Return Infor			, 2011 (filir	Spouse ng status 3)	A. You or Joint
1. Iowa Net Income (IA 1040,	line 26 A & B)		1B		1A <u>130,839</u>
2. Total Tax (IA 1040, line 46	A & B)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2B		2A359
3. Iowa Income Tax Withheld	(IA 1040, line 60 A & B)		3B	<u>.</u>	3A
4. Amount to be Refunded (IA	\ 1040, line 70)				4690
5. Total Amount Due (IA 1040), line 75)				5
Part II Declaration of Ta	axpayer (Be sure to kee	p a copy of you	r return)		
6. I do not want direct of	deposit or direct debit.				
7. X I consent that my rel	fund be directly deposited as nent of the other spouse as a			eturn, this is an	
, , , , , , , , , , , , , , , , , , , ,	rtment of Revenue (IDR) and its desig	•			
	ntry to the financial institution account		ent of my individual lowa		
owed on this return, and the	ne financial institution to debit the entr financial institution involved in the pro	·	nament of taxes to social	(the payment/settler	ment
	cessary to answer inquiries and resol	*		e	
NOTE: This electronic	c withdrawal from your bank a debit block on this account, pl				
withdrawal from our l	bank account by this ACH Con		ancia meadaci) (O fi	equest that they c	mow a
 a. Name of financial 	institution BANK O	F AMERICA			
b. Routing Number	113000023	The first two di	gits must be 01 through 1:	2 or 21 through 32.	
c. Account Number		23			
d. Type of Account:	Savings X CI	hecking			
e. Will this refund go	to (or payment come from)	an account outside	the United States?	Yes	X No
Under penalties of perjury, I declare that with the amounts shown on the correspt is true, correct, and complete. I consent (IRS) by my ERO and retrieved by the k full and timely payment of my tax liability deposited as designated in Part II and direct deposit, there is an irrevocable apreturn will be rejected. If the processing reason(s) for the delay or when the refut transmission and indication of whether credulred attachments must be forwardet.	onding lines of the electronic portion of that my return, including any accomp was Department of Revenue (IDR), if I will remain liable for the tax liability eclare that the information shown in F spointment of the other spouse to rece of my return, refund, or direct debit is nd was sent. I also consent to the IDF or not my return is accepted, and, if re	If my lowa income tax retranging schedules and stell have filed a balance due and all applicable penaltivant If is correct. If I have sive the refund. If there is delayed, I authorize the It sending to my ERO and	um. To the best of my know tements, be sent to the in e return, I understand that es and interest. I consent if filed a joint or combined st an error on my Federal re DR to disclose to my ERO for transmitter an acknowle	wledge and belief my ternal Revenue Servi if the IDR does not re that my refund be dire ate return and elected turn, I understand my and/or transmitter the edgment of receipt of edgment of receipt of	return ce cocive cotly 1 state e
Sign 📥			_		1
Here Your Signature	ם	ate	Spouse Signate	ure. If a joint return, b	oth must sign. Date
	lectronic Return Origina	ator (ERO) and F		,	v
I declare that I have reviewed the above am only a collector, I am not responsible have signed this return before submittin followed all other requirements describe 8453-IND, with attachments, on file for the IDR upon request. If I am a paid preschedules and statements, and to the bound of I have any knowledge.	e taxpayer's return and that entries or e for reviewing the return and only de ig to the IRS. I have provided the taxp ed in the lowa Electronic Filing Handb three years from the due date of the re- parer, under penalties of penjury, I de	n form IA 8453-IND are co clare that this form accura- payer with a copy of all for ook and the lowa Modern eturn or the filing date, who clare that I have examine	emplete and correct to the ately reflects the data on the ms and information to be to lized eFile (MeF) develope nichever is later, and I will at the above taxpayer's ref	ne return. The taxpay filed with the IDR and or guide. I will keep fo make a copy availabl turn and accompanyli	er will have mn IA e to ng
ERO ERO Signature		Date	Check if paid preparer	Check if self-employed	ERO's SSN or PTIN
Use RICHARD K RI	KKERS CPA	04/05/12		Jan-employed	P00144154
Only Firm's name (or yours		SE P.C.	<u> </u>		FEIN 42-1277139
if self-employed),	540 NORTH MAI				Phone Number
address and ZIP code	SIOUX CENTER		A 51250-18	324	712-722-3375
Paid Preparer's	DIOON CENTER	Date	.A SIZSU-IR		parer's SSN or PTIN
Paid Signature			self-err		
Preparer 7					
Only Firm's name (or yours					FEIN
if self-employed), address and ZIP code					Phone Number
address and AIF code					712-722-3375

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

2011 IA 1040 Schedule A

lowa Itemized Deductions

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

NELVA E	BR	UNSTING 481	-30-46	85
NOTE: If you have	fede	eral bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.		
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.		
Dental	1.	Medical and dental expenses 1. 117,831		
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus		
		depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2. 11, 411		305 400
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	106,420
Taxes	4.	State and Local (Check only one box):		
You		a Other state and local income taxes. Do not include lowa Income Tax Include School District Surfax and EMS Surfax paid in 2011 4. 1,137		
Paid		Include School District Surtax and EMS Surtax paid in 2011 OR		
		f x General sales taxes only from line 5b of the Federal Schedule A.		
	5.	Real estate taxes 5. 2,027		
	6.	Personal property taxes, including annual vehicle registration		
	7.	Other taxes. List the type and		
		amount. FOREIGN TAXES - 1041-GT 7. 123	+	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		3,344
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums 11.		
	12.	Investment interest. Attach federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.		
Gifts	14.	Contributions by cash or check. 14		
to	15.	Other than by cash or check, You must attach federal form 8283 if more than \$500,		
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.		
	17.	Add lines 14 through 16. Enter total here.	17.	60
asualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required		
and	20.	Tax preparation fees 20.	-	
Misc.	21.	Other expenses. List type and		
Deductions		amount 21		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result hera		
	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.	
T-4-1	20	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	109,824
Total	26.	Add lines 3, 6, 13, 17, 16, 24, and 25, and enter the total here		109,024
Itemized Deductions		if using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Deductions		in doing ming statuses 1, 2, 5, 51 of of enter the unionity of other 1, file of of the in 1945.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU
of	27.			
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		9/
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	30	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using	. 0.4	
		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.



2011 IA 1040 Schedule B

Interest and Dividend Income

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

NELVA E BRUNSTING

Client-Gopves

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

PART I:

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

INTEREST

should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2,

INCOME Taxable In

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

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

Interest Income. List Names of All Payers.

Name of Payer	[Ch	Check one for each payer				
	Tax	cpayer	Spouse	Joint	AMOUNT	
EDWARD JONES		Х			463	
EDWARD JONES		X			387	
Total Taxable Interest Income.						

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

850

PART II:

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

DIVIDEND

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

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

INCOME

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

Dividend Income. List Names of All Payers.

	Check on	Check one for each payer		
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION	X			609
METLIFE	X			70
EXXON MOBILE	X			1,756
EDWARD JONES	X			2,697
DEERE & COMPANY	X			15
FROM BENEFICIARY'S SCHEDULE K-1	X			8,092
Total Taxable Dividend Income.				12 229

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

13,239



Iowa Department of	Revenue
www.iowa.gov/tax	

2011 IA 126 Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040				ial Security Number
NELVA E BRUNSTING		BALIAE WALL		at-Gopy85
MARK THE APPROPRIATE BOX FOR	YOU AND YOUR S		MUST FILE THIS FOR	
You are a nonresident of lowa	X			i iowa with income
Manager and the second and additional	_		om lowa sources, or	a raaidant
You are a part-year resident of lowa		• 1	ou are a part-year low	a resident
Date moved into lowa:	· ·		alana thia farm and a a	and of voir fadaual
and/or			close this form and a c urn with your lowa retu	
Date moved out of lowa:			port only lowa-source i	
Your spouse is a nonresident of lowa			u may benefit by using	
Your spouse is a part-year resident of lowa	─	Г	IOWA-SOUR	CE INCOME
Date moved into lowa:		-	IOTA-OOOK	
and/or			B. SPOUSE	A. YOU OR JOINT
			Filing Status 3 Only	
Date moved out of lowa:	AND THE RESIDENCE OF THE PARTY	L.	· · · · · · · · · · · · · · · · · · ·	
1. Wages, salaries, tips, etc.	,			
2. Taxable interest income			2.	
3. Ordinary dividend income			3.	
4. Alimony received	, , , , ,			
Business income or (loss)		,	S	
6. Capital gain or (loss)			S	MATERIAL DE LA CONTRACTOR DEL CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR
7. Other gains or (losses)	,		7	
Taxable IRA distributions				
Taxable pensions and annuities				
10. Rents, royalties, partnerships, estates, etc.)	
11. Farm income or (loss)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		wa
12. Unemployment compensation				
13. Taxable Social Security benefits.		,	3.	
Other income, gambling income, bonus depreciation/section 179 adjust	stment			
15. GROSS INCOME.ADD lines 1-14.	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1:	5	
Payments to an IRA, Keogh, or SEP while an Iowa	resident		3	
17. Deduction for self-employment tax			7.	
10 Haalth ingurange deduction		18	3.	
19. Penalty on early withdrawal of savings		19	Э.	
20. Alimony paid		-		
24 Paralas/astinament income analysis				
22. Moving expense deduction into lowa only		2	2.	
23. lowa capital gain deduction		23	3.	
24. Other adjustments		24		
25. Total adjustments. ADD lines 16-24.		25		
26. IOWA NET INCOME. SUBTRACT line 25 from line 1	15. LOW INCOME	EXEMPTION 26		
27. All-source net income from line 26, IA 1040		27	7.	
******		.,,.,.,.,.,	100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27	and enter percentage rou	inded to		
the nearest tenth of a percent. This can be no more			3.	%
29. Nonresident/part-year resident credit percentage:		.,		
Subtract the percentage on line 28 from 100.0%.		29	9.	100.0%
30. Iowa tax on total income from line 43, IA 1040		3().	359
24 Total aradita from line 40 IA 1040		3′		60
22. Toy often enadite. Cultiment line 24 from line 20.		20		299
33. Nonresident/part-year resident tax credit. Multiply l				299



ENTER THIS AMOUNT ON LINE 51, IA 1040

www.iowa.gov/tax

Iowa Minimum Tax Compu	utatio	Compu	Tax Co	/linimum	lowa
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NELVA E BRUNSTING	Client Cop)y
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.	
		3,804
Medical and dental from line 2, federal form 6251 Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2.	
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal to build and the state of the		J, J.I.I.
a detaile to the first the first are proposed.		
Miscellaneous itemized deductions from line 5, federal form 6251 Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line		
6. Investment interest from line 8, federal form 6251, less interest and expense related to private	5.	
antivity to analy increased affine 00/07/00	6	0
7. Post - 1986 depreciation from line 18, federal form 6251	·	
Adjusted gain or loss from line 17, federal form 6251		
Incentive stock options from line 14, federal form 6251	9	· · · · · · · · · · · · · · · · · · ·
	10	
10. Passive activities from line 19, federal form 6251 11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a h. Patron's adjustment h.		
b. Depreciation (pre-1987) b. i. Pollution control facilities i.		
j. Treseatori and experimental faire 24) j.		
d. Large partnerships (line 16) d. k. Section 1202 exclusion (line 13) k.		
e. Long-term contracts (line 22) e. I. Tax shelter farm activities I. f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m.		
	12.	
g. Mining costs (line 23) g.		7 140
13. Total Adjustments and Preferences.Combine lines 1 through 12. PART II: Alternative Minimum Taxable Income	13.	7,148
		11 000
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14	
15. Net operating loss deduction. Do not enter as a negative amount.	15	
16. Combine lines 14 and 15.		
17. Add lines 13 and 16.	17.	18,950
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19	18,950
PART III: Exemption Amount and Alternative Minimum Tax	,	
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying wide	ow(er)) 20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying w	vidow(er)) 21	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).		
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24	26,000
25. Subtract line 24 from line 19. If the result is zero or less, enter zero.	25.	
26. Multiply line 25 by 6.7% (0.067).	26.	0
27. Regular tax after credits. See instructions.	27.	299
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		_
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29		
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, e	enter zero. 29.	0
30. Total net income plus total adjustments and preferences. See instructions.	30	137,987
04 10 11 15 100 1 15 100 1 1 11 11 11 11 11 11 11 11 11 11 1	31.	
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

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

