

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

2012

OMB No. 1545-0092

Header section containing decedent/trust information, fiduciary details, and identification numbers.

Income section table with rows 1-9 detailing interest, dividends, and business income.

Deductions section table with rows 10-21 detailing interest, taxes, and other deductions.

Tax and Payments section table with rows 22-29 detailing taxable income, total tax, and payments.

Sign Here section for preparer signature and declaration.

Preparer information section including name, address, and contact details.

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

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
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	

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Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1a	23,992	
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0	
	d Total. Add lines 1a through 1c	1d		23,992
2a	Foreign tax credit. Attach Form 1116	2a	90	
b	General business credit. Attach Form 3800	2b		
c	Credit for prior year minimum tax. Attach Form 8801	2c		
d	Bond credits. Attach Form 8912	2d		
3	Total credits. Add lines 2a through 2d	3		90
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		23,902
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> 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		23,902

Other Information

	Yes	No
1		X
2		X
3		X
4		X
5		X
6		X
7		X
8		X
9		X

Form **8879-F****IRS e-file Signature Authorization for Form 1041**

OMB No. 1545-0967

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

2012Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE**Part I Tax Return Information (Whole Dollars Only)**

1	Total income (Form 1041, line 9)	1	81,085
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	79,498
4	Total tax (Form 1041, line 23)	4	23,902
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	23,906

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

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

Fiduciary's PIN: check one box only

I authorize KROESE & KROESE P.C. to enter my PIN 10540 as my signature
ERO firm name do not enter all zeros
 on the estate's or trust's 2012 electronically filed income tax return.

As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2012 electronically filed income tax return.

Signature of
fiduciary or officer
representing
the fiduciary ▶

ANITA BRUNSTING

Date ▶ 04/05/13

Part III Certification and Authentication

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

42051284948do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2012.

ERO's signature ▶ RICHARD K RIKKERS CPADate ▶ 04/15/13**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

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

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

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

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

How To Fill In Form 1041-V

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

How To Prepare the Payment

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

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

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

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

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

Form **1041-V** (2012)

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

Form	1041-V	Payment Voucher	OMB No. 1545-0092	
Department of the Treasury Internal Revenue Service (99)		► Make your check or money order payable to "United States Treasury" ► Do not staple or attach this voucher to your payment or return.	2012	
Print or type	1 Employer identification number (EIN)	[REDACTED]	2 Amount you are paying by check or money order	Dollars 23,906
	3 Name of estate or trust	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		
	4 Name and title of fiduciary	ANITA BRUNSTING TRUSTEE		
	5 Address of fiduciary (number, street, and room or suite no.)	203 BLOOMINGDALE CIR		
	City, state, and ZIP code	VICTORIA TX 77904		

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

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

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

2012

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	79,598
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	1,487
5	Refund of taxes	5	
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21	
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	81,085
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	81,085

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see instructions)	30	81,085
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	7,187
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	73,898
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	
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	

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

Schedule I (Form 1041) (2012)

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Part II Income Distribution Deduction on a Minimum Tax Basis (continued)			
43 Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-		43	73,898
Part III Alternative Minimum Tax			
45 Exemption amount		45	22,500
46 Enter the amount from line 29	46 81,085		
47 Phase-out of exemption amount	47 75,000		
48 Subtract line 47 from line 46. If zero or less, enter -0-	48 6,085		
49 Multiply line 48 by 25% (.25)		49	1,521
50 Subtract line 49 from line 45. If zero or less, enter -0-		50	20,979
51 Subtract line 50 from line 46		51	60,106
52 Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is—			
• \$175,000 or less, multiply line 51 by 26% (.26).		52	14,106
• Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result		53	90
53 Alternative minimum foreign tax credit (see instructions)		54	14,016
54 Tentative minimum tax. Subtract line 53 from line 52		55	23,902
55 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)		56	0
56 Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c			
Part IV Line 52 Computation Using Maximum Capital Gains Rates			
Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.			
57 Enter the amount from line 51		57	60,106
58 Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58 13,833		
59 Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59		
60 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60 13,833		
61 Enter the smaller of line 57 or line 60		61	13,833
62 Subtract line 61 from line 57		62	46,273
63 If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result		63	12,031
64 Maximum amount subject to the 0% rate	64 2,400		
65 Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65 65,665		
66 Subtract line 65 from line 64. If zero or less, enter -0-	66 0		
67 Enter the smaller of line 57 or line 58	67 13,833		
68 Enter the smaller of line 66 or line 67	68		
69 Subtract line 68 from line 67	69 13,833		
70 Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.		70	2,075
71 Subtract line 67 from line 61	71		
72 Multiply line 71 by 25% (.25)		72	
73 Add lines 63, 70, and 72		73	14,106
74 If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result		74	15,628
75 Enter the smaller of line 73 or line 74 here and on line 52		75	14,106

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Name of estate or trust

Capital Gains and Losses

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

OMB No. 1545-0092

2012

Employer identification number

Client Copy
27-6453100

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.

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

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a JP MORGAN HIGH YIELD	VARIOUS	05/24/12	135	135	
PIONEER FUND	VARIOUS	10/12/12	183	181	2
BRANDYWINE BLUE	09/09/11	05/24/12	386	330	56
CREDIT SUISSE COM RET STRAT	09/09/11	05/24/12	1,244	1,512	-268
WASH SALE					268
b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b					1b 50
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824					2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts					3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet					4 ()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back					5 108

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

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a BRANDYWINE BLUE	06/09/10	05/24/12	6,815	5,822	993
DWS SMALL CAP VALUE	06/09/10	05/24/12	161	147	14
DODGE & COX INTL STOCK	06/09/10	05/24/12	10,834	10,739	95
DODGE & COX INCOME	06/09/10	05/24/12	5,218	5,070	148
ING GLOBAL REAL ESTATE	06/09/10	05/24/12	271	227	44
b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b					6b 5,071
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824					7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts					8
9 Capital gain distributions SEE STATEMENT 1					9 714
10 Gain from Form 4797, Part I					10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet					11 ()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back					12 7,079

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

Schedule D (Form 1041) 2012

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13	108	108
14	Net long-term gain or (loss):			
a	Total for year	14a		7,079
b	Unrecaptured section 1250 gain (see line 18 of the wrksh.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14	15	7,187	7,187

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

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

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

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the Schedule D Tax Worksheet in the instructions if:	
• Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or	
• Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	79,498	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	7,079	
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19	6,754	
20	Add lines 18 and 19	20	13,833	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	13,833	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	65,665	
24	Enter the smaller of the amount on line 17 or \$2,400	24	2,400	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input checked="" type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25		
26	Subtract line 25 from line 24	26		
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input checked="" type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	13,833	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29	Subtract line 28 from line 27	29	13,833	
30	Multiply line 29 by 15% (.15)	30		2,075
31	Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		21,917
32	Add lines 30 and 31	32		23,992
33	Figure the tax on the amount on line 17. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		26,758
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		23,992

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

Employer identification number

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

27-6453100

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

Client Copy

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a INVESTMENT CO OF AMERICA	06/09/10	05/24/12	5,511	4,697	814
JP MORGAN CORE BOND	06/09/10	05/24/12	252	240	12
JP MORGAN HIGH YIELD	VARIOUS	05/24/12	4,586	4,511	75
MFS RESEARCH INTERNATIONAL	06/09/10	05/24/12	1,595	1,484	111
OPPENHEIMER INTL BD	06/09/10	05/24/12	2,233	2,198	35
OPPEN COM STRAT TTL RET	VARIOUS	05/09/12	4,205	3,886	319
PIONER FUND	VARIOUS	VARIOUS	19,811	16,302	3,509
T ROWE PRICE EQUITY INCOME	06/09/10	05/24/12	826	701	125
T ROWE PRICE NEW INCOME	06/09/10	05/24/12	2,664	2,593	71

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b 5,071

DAA

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service (99)

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

Attachment Sequence No. **13**

Name(s) shown on return

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

Your social security number

Client Copy
27-6453100

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

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file all required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A IOWA
B
C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
			A	B	C	
A	5					
B						
C						

Type of Property:

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

Income:	Properties:	A	B	C
3 Rents received	3	66,778		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	3,266		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	3,266		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	63,512		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a	66,778		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	3,266		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			63,512
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			63,512

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

Schedule E (Form 1040) 2012

DAA

Form **1116**

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2012

Department of the Treasury
Internal Revenue Service (99)

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

Attachment Sequence No. **19**

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

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

Identifying number as shown on page 1 of your tax return

Client Copy
27-6453100

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ▶ UNITED STATES

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

g Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
INTEREST / DIVIDENDS	4,977			1a 4,977
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)	6,771			
e Gross income from all sources (see instructions)	84,354			
f Divide line 3d by line 3e (see instructions)	0.0803			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 4,977

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Foreign taxes paid or accrued										
	In foreign currency					In U.S. dollars					
	Taxes withheld at source on:					Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
	(h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties			(q) Interest
A	VARIOUS						90				90
B											
C											
8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 ▶										8	90

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2012)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	90	Client Copy
10	Carryback or carryover (attach detailed computation)		
11	Add lines 9 and 10	90	
12	Reduction in foreign taxes (see instructions)		
13	Taxes reclassified under high tax kickout (see instructions)		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	90	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	4,977	
16	Adjustments to line 15 (see instructions)		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	4,977	
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 2	71,694	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	0.0694	
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.	23,992	
21	Multiply line 20 by line 19 (maximum amount of credit)	1,665	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	90	

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	90
24	Credit for taxes on general category income	
25	Credit for taxes on certain income re-sourced by treaty	
26	Credit for taxes on lump-sum distributions	
27	Add lines 23 through 26	90
28	Enter the smaller of line 20 or line 27	90
29	Reduction of credit for international boycott operations. See instructions for line 12	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	90

Form **1116**

ALT MIN TAX
Foreign Tax Credit
(Individual, Estate, or Trust)

OMB No. 1545-0121

2012

Department of the Treasury
Internal Revenue Service (99)

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

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

Attachment Sequence No. **19**

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

Identifying number as shown on page 1 of your tax return

Client Copy
27-6453100

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ▶ UNITED STATES

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

g Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
INTEREST / DIVIDENDS	5,313			1a 5,313
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)	6,771			
e Gross income from all sources (see instructions)	84,354			
f Divide line 3d by line 3e (see instructions)	0.0803			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 5,313

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				in U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A	VARIOUS					90				90
B										
C										
8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 ▶										8 90

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2012)

ALT MIN TAX

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Form 1116 (2012)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	90	Client Copy
10	Carryback or carryover (attach detailed computation)		
11	Add lines 9 and 10	90	
12	Reduction in foreign taxes (see instructions)		
13	Taxes reclassified under high tax kickout (see instructions)		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	90	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	5,313	
16	Adjustments to line 15 (see instructions)		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	5,313	
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 3	74,662	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	0.0712	
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	14,106	
21	Multiply line 20 by line 19 (maximum amount of credit)	1,004	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	90	

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	90
24	Credit for taxes on general category income	
25	Credit for taxes on certain income re-sourced by treaty	
26	Credit for taxes on lump-sum distributions	
27	Add lines 23 through 26	90
28	Enter the smaller of line 20 or line 27	90
29	Reduction of credit for international boycott operations. See instructions for line 12	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	90

Federal Statements

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

Description	Amount
EDWARD JONES	\$ 714
TOTAL	<u>\$ 714</u>

Interest / Dividends

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

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

Interest / Dividends

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

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

Form 1041	Estimate Worksheet	2012
For calendar year 2013, or tax year beginning _____, and ending _____		

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

Taxpayer Identification Number _____

Client Copy

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

Payment number	(a) Due Date	(b) Amount Due	(c) Date Paid	(d) Amount Paid
1	04/15/13	5,980		
2	06/17/13	5,980		
3	09/16/13	5,980		
4	01/15/14	5,980		
Total		23,920		

Calculation of 1041-ES Payments

1 Enter adjusted total income expected in 2013	1	
2 Enter any expected income distribution deduction	2	
3 Enter any estate tax deduction	3	
4 Enter exemption (see instructions)	4	
5 Add lines 2 through 4	5	
6 Taxable income of estate or trust. Subtract line 5 from line 1	6	
7 Figure your tax on line 6	7	23,992
8 Alternative minimum tax	8	
9 Add lines 7 and 8. Include any tax on lump-sum distributions from Form 4972	9	23,992
10 Credits (see instructions)	10	90
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	23,902
12 Other taxes (see instructions)	12	
13 Income tax withheld and estimated to be withheld during 2012 and other refundable credits	13	
14 Rounding amount	14	18
15 Balance	15	23,920
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	23,920

Form 1041	Adjusted Gross Income Worksheet	2012
For calendar year 2012, or tax year beginning _____, and ending _____		

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

Client Copy

	Total	ESBT / QSST	Other
Total income	81,085		
Administrative costs			
Fiduciary fees			
Attorney, accountant fees			
Other administrative deductions			
Net operating loss			
Income distribution deduction			
Exemption	100		
Subtotal	100		
Adjusted gross income	80,985		
Adjusted gross income (Force)			

Form 1116 Page 1 Detail Worksheet

Form **1116**

2012

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

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

Client Copy
 Taxpayer Identification Number
 27-6453100

Category of income

PASSIVE INCOME

Regular Tax

Alternative Minimum Tax

Category of income	VARIOUS					
Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,632					
Qualified dividends	2,425					
Short-term capital gain / loss						
Long-term capital gain / loss	714					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,771					
3e Gross income from all sources	84,354					
3f Divide line 3d by line 3e	0.0803					
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	90					
Fiduciary share (2)	100.0000 %	%	%	%	%	%

(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

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BRUNSTING004941

Form 1116 Page 1 Detail Worksheet

Form **1116**

2012

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

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

Client Copy
 Taxpayer Identification Number
 27-6453100

Category of income	PASSIVE INCOME		Regular Tax	Alternative Minimum Tax
Name of foreign country	VARIOUS			
1a Gross income: (1)				
Other income	3,632			
Qualified dividends	2,425			
Short-term capital gain / loss				
Long-term capital gain / loss	714			
2 Expenses definitely related				
3a Certain itemized deductions				
3b Other deductions				
3c Add lines 3a and 3b				
3d Gross foreign source income	6,771			
3e Gross income from all sources	84,354			
3f Divide line 3d by line 3e	0.0803			
3g Multiply line 3c by line 3f				
4a Home mortgage interest				
4b Other interest expense				
5 Losses from foreign sources				
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)				
8 Foreign taxes paid or accrued	90			
Fiduciary share (2)	100.0000 %	%	%	%

(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

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BRUNSTING004942

Form 1041	Foreign Tax Credit Worksheet B	2012
For calendar year 2012, or tax year beginning _____, and ending _____		

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

Taxpayer Identification Number _____

Client Copy

	Category #1		Category #2		
	Specify ▶ PASSIVE INC		Specify ▶		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)		714			
2. U.S. capital loss adjustment amount					
3. Subtotal (subtract line 2 from line 1 gain amounts)		714			
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss adjustment					
6. Excess net U.S. long-term capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
10. Adjustment amounts					
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category capital gains and losses		306			

Form 1041	Foreign Tax Credit Worksheet B AMT VERSION	2012
For calendar year 2012, or tax year beginning _____, and ending _____		

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

Taxpayer Identification Number _____

Client Copy

	Category #1		Category #2		
	Specify ► PASSIVE INC		Specify ►		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)		714			
2. U.S. capital loss adjustment amount					
3. Subtotal (subtract line 2 from line 1 gain amounts)		714			
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss adjustment					
6. Excess net U.S. long-term capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
10. Adjustment amounts					
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category capital gains and losses		382			

Iowa

IA 1041V Fiduciary Income Tax Payment Voucher

(on bottom of page)

Client Copy

CUT HERE
-----Iowa Department of Revenue
www.iowa.gov/tax**Iowa Fiduciary Income Tax Payment Voucher****For calendar year 2012 or fiscal year beginning and ending**

PRINT name of estate or trust (last name, first name, middle initial) ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		Department of Revenue number
Name, address, and title of fiduciary ANITA BRUNSTING 203 BLOOMINGDALE CIR VICTORIA TX 77904 TRUSTEE		Federal Employer ID Number 27-6453100
Name of attorney CANDACE KUNZ-FREED		County
Address of attorney 14800 ST MARYS LANE, SUITE 230	City HOUSTON	State ZIP TX 77079
Attorney's telephone number 800-229-3002	Check whether an estate <input type="checkbox"/> or trust <input checked="" type="checkbox"/>	Probate number

Date of payment _____

Make check payable to **Treasurer — State of Iowa**

When you pay by check, you authorize the Department of Revenue to convert your

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

IA 1041V 2012\$ 4,797

For Calendar Year 2012 or fiscal year beginning _____, and ending _____

Iowa Fiduciary Return

Name of ELMER H BRUNSTING DECEDENTS TR DTD
Estate or Trust 4-1-09 AS EST UTD 10-10-96
Federal Employer ID Number 27-6453100
Name, Address, and Title of Fiduciary ANITA BRUNSTING
203 BLOOMINGDALE CIR VICTORIA TX 77904 TRUSTEE
Name of Attorney, Mailing Address (city, state, ZIP) CANDACE KUNZ-FREED
14800 ST MARYS LANE, SUITE 230 HOUSTON TX 77079
Attorney's Phone Number 800-229-3002
Check one:
Estate
Trust
Complex Trust
Bankruptcy Estate
If trust, check one:
Testamentary
Inter Vivos

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

INCOME
1. Dividends. Enter full amount. 10,386
2. Interest
3. Income from partnerships and other fiduciaries. Attach supporting schedule.
4. Net rents and royalties 63,512
5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.
6. Net gain (loss) from capital assets 7,187
7. Ordinary gains (losses). Attach federal form 4797.
8. Other income. State nature of income. SEE STMT 1 6,913
9. Total income. Add lines 1 through 8. 87,998

DEDUCTIONS
10. Interest. Enter on Schedule D, page 2.
11. Taxes. Enter on Schedule D, page 2. -1,573
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.
15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2.
16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. 1,487
17. Total. Add lines 10 through 16. -86
18. Balance. Subtract line 17 from line 9. 88,084
19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.
20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)
21. Total. Add lines 19 and 20.
22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 88,084

COMPUTED TAX
23. Compute tax from rate Schedule E, page 2. 6,151
24. Iowa lump sum tax. Attach federal Schedule 4972.
25. Iowa minimum tax. Attach IA 6251.
26. Tax before credits. Add lines 23 through 25. 6,151
27. Personal exemption credit. This is a nonrefundable credit. 40.00
28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C. 1,314
29. Motor fuel tax credit. Attach Schedule IA 4136.
30. Other credits. Attach IA 148 Tax Credits Schedule.
31. Total credits. Add lines 27 through 30. 1,354
32. Tax liability. Subtract line 31 from 26. 4,797
33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher
34. Refund. If line 33 is larger than line 32, enter the difference.
35. Amount due. If line 33 is less than line 32, enter the difference. 4,797

TAX DUE
Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467
SIGN HERE
DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined, that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.
Signature of fiduciary or officer representing fiduciary
Signature of preparer other than fiduciary RICHARD K RIKKERS CPA
Preparer's ID No. 42-1277139
Address 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824
Date 04/15/13

Schedule A - Background Information: Answer all applicable questions.

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

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

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary 1.				
2. Social Security Number 2.				
3. Address 3.				
4. Iowa resident (Yes/No) 4.				
5. Net short-term capital gain 5.				
6. Net long-term capital gain (100%) 6.				
7. Depreciation and depletion 7.				
8. Ordinary income subject to Iowa income tax 8.				
9. Income not subject to Iowa 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

Line No.	Explanation	Amount
16	MISC DED- STMT 2	1,487

Schedule E - Tax Rates

Taxable Income	Tax Rate	Of Excess
Over	But Not Over	Over
\$0	\$1,469	\$0.00 + (0.36% x \$0)
\$1,469	\$2,938	\$5.29 + (0.72% x \$1,469)
\$2,938	\$5,876	\$15.87 + (2.43% x \$2,938)
\$5,876	\$13,221	\$87.26 + (4.50% x \$5,876)
\$13,221	\$22,035	\$417.79 + (6.12% x \$13,221)
\$22,035	\$29,380	\$957.21 + (6.48% x \$22,035)
\$29,380	\$44,070	\$1,433.17 + (6.80% x \$29,380)
\$44,070	\$66,105	\$2,432.09 + (7.92% x \$44,070)
\$66,105	over	\$4,177.26 + (8.98% x \$66,105)

2012 IA 1041 Schedule C

Computation of Nonresident's Tax Credit

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

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Iowa Statements

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

Description	Amount
FEDERAL TAX REFUND	\$ 6,913
TOTAL	\$ 6,913

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

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

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

2012

OMB No. 1545-0092

Header section A-G: Check all that apply, For calendar year 2012 or fiscal year beginning, and ending, Name of estate or trust, Employer identification number, Date entity created, Nonexempt charitable and split-interest trusts, etc.

Main table with columns for Income, Deductions, and Tax and Payments. Rows include Interest income, Total ordinary dividends, Business income, Total income, Interest, Taxes, Fiduciary fees, Total tax, Total payments, Tax due, and Overpayment.

Signature and Preparer sections: Sign Here, Under penalties of perjury, I declare that I have examined this return, Print/Type preparer's name, Preparer's signature, Date, Check if PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

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

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
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	

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Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	

Schedule G Tax Computation (see instructions)

1	Tax:			
	a Tax on taxable income (see instructions)	1a	20	
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0	
	d Total. Add lines 1a through 1c	1d		20
2a	Foreign tax credit. Attach Form 1116	2a		
b	General business credit. Attach Form 3800	2b		
c	Credit for prior year minimum tax. Attach Form 8801	2c		
d	Bond credits. Attach Form 8912	2d		
3	Total credits. Add lines 2a through 2d	3		0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		20
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7		20

Other Information

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends \$		X
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3 At any time during calendar year 2012, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country		X
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6 If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)		
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

Form **8879-F**

IRS e-file Signature Authorization for Form 1041

OMB No. 1545-0967

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

2012

Department of the Treasury
Internal Revenue Service

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

Name of estate or trust

Employer identification number

NELVA E BRUNSTING SURVIVIOORS TRUST

Client Copy
45-6602570

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE

Part I Tax Return Information (Whole Dollars Only)

1	Total income (Form 1041, line 9)	1	432
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	332
4	Total tax (Form 1041, line 23)	4	20
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	20

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

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

Fiduciary's PIN: check one box only

I authorize KROESE & KROESE P.C. to enter my PIN 10540 as my signature
ERO firm name do not enter all zeros
 on the estate's or trust's 2012 electronically filed income tax return.

As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2012 electronically filed income tax return.

Signature of
fiduciary or officer
representing
the fiduciary ▶

ANITA BRUNSTING

Date ▶ 04/05/13

Part III Certification and Authentication

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

42051284948
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2012.

ERO's signature ▶ RICHARD K RIKKERS CPA

Date ▶ 04/15/13

ERO Must Retain This Form — See Instructions

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

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

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

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

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

How To Fill In Form 1041-V

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

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

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

Line 4. Enter your name and title.

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

How To Prepare the Payment

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

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

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

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

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

• Detach Form 1041-V along the dotted line.

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

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

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

Form **1041-V** (2012)

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

Form	1041-V		Payment Voucher		OMB No. 1545-0092
	<p style="text-align: center;">▶ Make your check or money order payable to "United States Treasury" ▶ Do not staple or attach this voucher to your payment or return.</p>				2012
Print or type	1	Employer identification number (EIN)	2		Amount you are paying by check or money order
		45-6602570			Dollars
					20
	3	Name of estate or trust			
		NELVA E BRUNSTING SURVIVIOIRS TRUST			
4	Name and title of fiduciary				
	ANITA BRUNSTING TRUSTEE				
5	Address of fiduciary (number, street, and room or suite no.)				
	203 BLOOMINGDALE CIR				
	City, state, and ZIP code				
	VICTORIA TX 77904				

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

**SCHEDULE D
(Form 1041)**

Capital Gains and Losses

OMB No. 1545-0092

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

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

2012

Department of the Treasury
Internal Revenue Service

Name of estate or trust

Employer identification number

Client Copy
45-6602570

NELVA E BRUNSTING SURVIVORS TRUST

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

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

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

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet	4 ()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5

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

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a PERSONAL RESIDENCE	07/01/72	03/12/12	469,000	469,000	

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8
9 Capital gain distributions	9
10 Gain from Form 4797, Part I	10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet	11 ()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12

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

Schedule D (Form 1041) 2012

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

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

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

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

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the Schedule D Tax Worksheet in the instructions if:	
• Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or	
• Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	332	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19	202	
20	Add lines 18 and 19	20	202	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	202	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	130	
24	Enter the smaller of the amount on line 17 or \$2,400	24	332	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input checked="" type="checkbox"/> No. Enter the amount from line 23	25	130	
26	Subtract line 25 from line 24	26	202	
27	Are the amounts on lines 22 and 26 the same? <input checked="" type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29	Subtract line 28 from line 27	29		
30	Multiply line 29 by 15% (.15)	30		
31	Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		20
32	Add lines 30 and 31	32		20
33	Figure the tax on the amount on line 17. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		50
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		20