

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

**2010** | OMB No. 1545-0092

<b>A</b> Type of entity (see instr.):		For calendar year 2010 or fiscal year beginning _____, and ending _____	
<input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	Name of estate or trust (If a grantor type trust, see page 15 of the instructions.) ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		<b>C</b> Employer identification number 27-6453100
	Name and title of fiduciary ANITA BRUNSTING TRUSTEE		<b>D</b> Date entity created <b>Client Copy</b>
	Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 203 BLOOMINGDALE CIRCLE		<b>E</b> Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):
	City or town, state, and ZIP code VICTORIA TX 77904		
<b>B</b> Number of Schedules K-1 attached (see instructions) <b>1</b>	<b>F</b> Check applicable boxes:	<input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return	<input type="checkbox"/> Amended return
	<input type="checkbox"/> Change in fiduciary	<input type="checkbox"/> Change in fiduciary's name	<input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election

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

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

Signature of fiduciary or officer representing fiduciary \_\_\_\_\_ Date \_\_\_\_\_ EIN of fiduciary if a financial institution \_\_\_\_\_

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

<b>Paid</b>	Print/Type preparer's name RICHARD K RIKKERS CPA	Preparer's signature RICHARD K RIKKERS CPA	Date 04/14/11	Check <input type="checkbox"/> if self-employed	PTIN P00144154
<b>Preparer Use Only</b>	Firm's name KROESE & KROESE P.C.	Firm's EIN 42-1277139	Firm's address 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824		
			Phone no. 712-722-3375		



<b>Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.</b>	
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)
3	Subtract line 2 from line 1
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes
5	Add lines 3 and 4
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 25 of the instructions)
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13

Client Copy

<b>Schedule B Income Distribution Deduction</b>		
1	Adjusted total income (see page 25 of the instructions)	81,774
2	Adjusted tax-exempt interest	2,070
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	-50,522
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	33,322
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	33,322
9	Income required to be distributed currently	33,322
10	Other amounts paid, credited, or otherwise required to be distributed	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	33,322
12	Enter the amount of tax-exempt income included on line 11	2,070
13	Tentative income distribution deduction. Subtract line 12 from line 11	31,252
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	31,252
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	31,252

<b>Schedule G Tax Computation (see page 27 of the instructions)</b>		
1	<b>Tax:</b>	
a	Tax on taxable income (see page 27 of the instructions)	7,218
b	Tax on lump-sum distributions. Attach Form 4972	
c	Alternative minimum tax (from Schedule I (Form 1041), line 56)	0
d	<b>Total.</b> Add lines 1a through 1c	7,218
2a	Foreign tax credit. Attach Form 1116	
b	General business credit. Attach Form 3800	
c	Credit for prior year minimum tax. Attach Form 8801	
d	Bond credits. Attach Form 8912	
3	<b>Total credits.</b> Add lines 2a through 2d	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	7,218
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	
6	Household employment taxes. Attach Schedule H (Form 1040)	
7	<b>Total tax.</b> Add lines 4 through 6. Enter here and on page 1, line 23	7,218

<b>Other Information</b>		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends \$ 2,070 SEE STMT 1	X	
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country		X
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions		X



Form **8453-F**

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

OMB No. 1545-0967

**2010**

Department of the Treasury  
Internal Revenue Service

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

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

**Part I Tax Return Information**

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

**Part II Declaration of Fiduciary**

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

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

<b>Sign Here</b>	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.

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

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

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

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

Form **8453-F** (2010)



# 2010 Form 1041-V

Department of the Treasury  
Internal Revenue Service

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

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

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

## How To Fill In Form 1041-V

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

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

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

**Line 4.** Enter your name and title.

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

## How To Prepare the Payment

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

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

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

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

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

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

Form **1041-V** (2010)

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

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

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





**SCHEDULE I**  
**(Form 1041)****Alternative Minimum Tax—Estates and Trusts**

OMB No. 1545-0092

▶ **Attach to Form 1041. See the separate instructions  
for Schedule I (Form 1041).****2010**Department of the Treasury  
Internal Revenue Service

Name of estate or trust

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

Employer identification number

**Client Copy**  
27-6453100**Part I Estate's or Trust's Share of Alternative Minimum Taxable Income**

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

If line 29 is:

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

**Part II Income Distribution Deduction on a Minimum Tax Basis**

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

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

Schedule I (Form 1041) (2010)



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

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

Client Copy

**Part III Alternative Minimum Tax**

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

**Part IV Line 52 Computation Using Maximum Capital Gains Rates**

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

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



**SCHEDULE D  
(Form 1041)**

**Capital Gains and Losses**

OMB No. 1545-0092

**2010**

Department of the Treasury  
Internal Revenue Service

▶ **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).**

Name of estate or trust

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

Employer identification number

**Client Copy**  
27-6453100

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

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

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

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

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

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

Schedule D (Form 1041) 2010



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

Client Copy 50,522

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

**Part IV Capital Loss Limitation**

<b>16</b>	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:	<b>16</b>	( )
a	The loss on line 15, column (3) or b \$3,000		

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

**Part V Tax Computation Using Maximum Capital Gains Rates**

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

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

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

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

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





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

Employer identification number

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

27-6453100

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

Client Copy

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

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

22,629



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 MUTUAL GLOBAL DISCOVERY FD Z	INHERIT	06/08/10	2,641	2,251	390
NEW WORLD FUND CL F1	INHERIT	VARIOUS	1,976	1,214	762
OPPENHEIMER INTL BOND FUND Y	INHERIT	VARIOUS	1,923	1,684	239
OPPNHMR CMD STRAT TTL TRN CL Y	INHERIT	VARIOUS	3,735	2,946	789
PIONEER FUND CL Y	INHERIT	VARIOUS	7,550	5,200	2,350
PIONEER CULLEN VALUE FUND CL Y	INHERIT	06/08/10	3,602	2,904	698
PROCTER & GAMBLE CO	INHERIT	06/03/10	18,600	14,216	4,384
T ROWE PRICE BLUE CHIP GROWTH	INHERIT	06/08/10	3,154	2,336	818
T ROWE PRICE EQUITY INCOME FD	INHERIT	VARIOUS	5,883	3,907	1,976
T PRICE SUMMIT MUNI INTERM FD	INHERIT	06/08/10	5,088	4,831	257
T ROWE PRICE NEW INCOME FUND	INHERIT	VARIOUS	3,884	3,498	386
TAX EXEMPT BOND FD AMER CL F1	INHERIT	06/08/10	5,103	4,697	406
THORNBURG LTD TERM MUNI FUND	INHERIT	06/08/10	3,954	3,779	175
THORNBURG INVT TR VALUE FD I	INHERIT	VARIOUS	3,403	2,192	1,211
UNIV TX PERM UNIV FD RFDG	INHERIT	06/07/10	5,503	5,582	-79

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b 14,762



**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

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

Your social security number

**Client Copy**  
27-6453100

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

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	FARMLAND IOWA		<ul style="list-style-type: none"> <li>• 14 days or</li> <li>• 10% of the total days rented at fair rental value?</li> </ul> (See page E-3)		X
B					
C					

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



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

**2010**

Department of the Treasury  
Internal Revenue Service

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

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

▶ See back of form and instructions.

Final K-1

Amended K-1

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

1	Interest income	11	Final year deductions
2a	Ordinary dividends 7,239	<b>Client Copy</b>	
2b	Qualified dividends 2,857		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
		A	179
4c	Unrecaptured section 1250 gain	J	179
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income 24,013	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		A	2,070
10	Estate tax deduction	B	90
		E	7,239
		H *	STMT

**Part I Information About the Estate or Trust**

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

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

**C** Fiduciary's name, address, city, state, and ZIP code  
ANITA BRUNSTING  
TRUSTEE  
203 BLOOMINGDALE CIRCLE  
VICTORIA TX 77904

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

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

**Part II Information About the Beneficiary**


**F** Beneficiary's identifying number  
481-30-4685

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

**H**  Domestic beneficiary  Foreign beneficiary

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

For IRS Use Only







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

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

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

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



9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2010

**Federal Statements**

**NELVA BRUNSTING**

**481-30-4685**

Client Copy

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

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



**Estimate Worksheet**

Form **1041**

**2010**

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

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

Taxpayer Identification Number

**Client Copy**

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

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

**Calculation of 1041-ES Payments**

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



Form 1116 Page 1 Detail Worksheet

2010

Form 1116

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

Name

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

Client Copy

Taxpayer Identification Number

27-6453100

Category of income

PASSIVE INCOME

Regular Tax

Alternative Minimum Tax

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

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

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





Form 1116 Page 1 Detail Worksheet

2010

Form 1116

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

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

Client Copy  
 Taxpayer Identification Number  
 27-6453100

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

BRUNSTING003516

(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



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

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

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

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

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

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

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



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

**Schedule A - Background Information: Answer all applicable questions.**

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

Client Copy

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

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

**Schedule C - Computation of Nonresident's Tax**

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

**Schedule D - Explanation of Expenses**

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

**Schedule E - Tax Rates**

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



Iowa Schedule K-1 Equivalent

Form **IA 1041**

**2010**

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

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

Amended K-1

**Client Copy**

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

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

Fiduciary's name, address, and ZIP code  
 ANITA BRUNSTING  
 TRUSTEE  
 203 BLOOMINGDALE CIRCLE  
 VICTORIA TX 77904

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

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

Additional Information:





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

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



Department of the Treasury—Internal Revenue Service
Amended U.S. Individual Income Tax Return

CLIENT COPY

See separate instructions.

(Rev. December 2010)

This return is for calendar year 2010 2009 2008 2007

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

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

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

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

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

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

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

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

Use Part III on the back to explain any changes

Income and Deductions

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change, C. Correct amount. Rows 1-5.

Tax Liability

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change, C. Correct amount. Rows 6-10.

Payments

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change, C. Correct amount. Rows 11-14.

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change, C. Correct amount. Rows 15-16.

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

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change, C. Correct amount. Rows 17-22.

Complete and sign this form on Page 2.

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

Form 1040X (Rev. 12-2010)



Part I Exemptions

Complete this part only if you are:

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

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

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

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

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

Part II Presidential Election Campaign Fund

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

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

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

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

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

Sign Here

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

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

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer Use Only**

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

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

RICHARD K RIKKERS CPA \_\_\_\_\_ 540 NORTH MAIN AVENUE \_\_\_\_\_

Print/type preparer's name \_\_\_\_\_ Firm's address and ZIP code \_\_\_\_\_ SIOUX CENTER IA 51250-1824

P00144154 \_\_\_\_\_  Check if self-employed \_\_\_\_\_ 712-722-3375 \_\_\_\_\_ 42-1277139

PTIN \_\_\_\_\_ Phone number \_\_\_\_\_ EIN \_\_\_\_\_



SCHEDULE A (Form 1040)

Itemized Deductions

2010

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

NELVA E BRUNSTING

Your social security number

481-30-4685

Table with columns for line number, description, amount, and total. Rows include Medical and Dental Expenses (Total: 23,733), Taxes You Paid (Total: 2,798), Interest You Paid (Total: 4,835), Gifts to Charity (Total: 4,835), Casualty and Theft Losses (Total: 20), Job Expenses and Certain Miscellaneous Deductions (Total: 27), and Other Miscellaneous Deductions (Total: 28). Total Itemized Deductions: 31,366.





**STEP 1 Amended Iowa Individual Income Tax Return**

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

Current Mailing address (number and street or PO Box): <b>13630 PINEROCK LN</b>	Residence on 12/31 of year being amended County No: <b>00</b> Sch. Dist. No: <b>0000</b>	<input checked="" type="checkbox"/> Check this box if you or your spouse were 65 or older at the end of the tax year.	For Calendar Year <b>2010</b>
City, town or post office, state, ZIP code <b>HOUSTON TX 77079-5914</b>			

**STEP 2 Filing Status: Mark correct status.**

1 <input checked="" type="checkbox"/> Single: Were you claimed as a dependent on another person's Iowa return for the year being amended?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	<b>Reason for Amendment:</b> <input type="checkbox"/> Net Operating Loss <input type="checkbox"/> Federal Audit <input type="checkbox"/> Protective Claim <input checked="" type="checkbox"/> Other Provide detailed explanation on back.
2 <input type="checkbox"/> Married filing a joint return.		
3 <input type="checkbox"/> Married filing separately on this combined return. Spouse use column B.		
4 <input type="checkbox"/> Married filing separate returns. Spouse's name: _____ SSN: _____ Inc.: \$ _____		
5 <input type="checkbox"/> Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name & SSN here.		
6 <input type="checkbox"/> Qualifying widow(er) with dependent child. Name: _____ SSN: _____		

**STEP 3**

Corrected Exemptions

**YOU**  
(and spouse IF filing jointly)

**SPOUSE**  
(IF filing status 3)

<b>Personal Credit:</b> Enter 1 or Enter 2 if filing joint or head of household	▲ <u>1</u> X \$ <u>40</u> = \$ <u>40</u>
Enter 1 for each person who is <b>65 or older</b> and/or 1 for each person who is <b>blind</b>	▲ <u>1</u> X \$ <u>20</u> = \$ <u>20</u>
<b>Dependents:</b> Enter 1 for each dependent	▲ _____ X \$ <u>40</u> = \$ _____
Enter first names of dependents here: _____	TOTAL \$ <u>60</u>
<b>Personal Credit:</b> Enter 1	▲ _____ X \$ <u>40</u> = \$ _____
Enter 1 if <b>65 or older</b> and/or 1 if <b>blind</b>	▲ _____ X \$ <u>20</u> = \$ _____
<b>Dependents:</b> Enter 1 for each dependent	▲ _____ X \$ <u>40</u> = \$ _____
Enter first names of dependents here: _____	TOTAL \$ _____

**STEP 4**

Corrected Taxable Income

	B. Spouse/Status 3	A. You or Joint
1. Gross Income	▲	67,933
2. Adjustments to Income	▲	7,158
3. Net Income. Subtract line 2 from line 1.	▲	60,775
4. Addition for Federal Taxes	▲	577
5. Total. Add lines 3 and 4.	▲	61,352
6. Deduction for Federal Taxes	▲	11,500
7. Balance. Subtract line 6 from line 5.	▲	49,852
8. Deduction: Itemized / Standard	▲	28,853
9. Taxable Income. Subtract line 8 from line 7.	▲	20,999

**STEP 5**

Figure Your Tax and Credits

10. Tax or Alternative Tax	▲	903
11. Iowa Lump Sum/Minimum Tax		0
12. Total Tax. Add lines 10 and 11.		903
13. Total of Exemption Credits, Earned Income Tax Credit (for years 2006 and prior), & Tuition & Textbook Credit		60
14. Balance. Subtract line 13 from line 12. If less than zero, enter zero.	0 ▲	843
15. Credit for Nonresident or Part-Year Resident. Attach IA 126.	▲	525
16. Balance. Subtract line 15 from line 14. If less than zero, enter zero.	0	318
17. Other Iowa Credits. Attach IA 148 Tax Credits Schedule.		
18. Balance. Subtract line 17 from line 16. If less than zero, enter zero.	0	318
19. School District Surtax/Emergency Medical Services Surtax	▲	
20. Contributions from Original Return		
21. Total Tax. Add lines 18, 19, and 20.		318

**STEP 6**

Refund or Amount You Owe

22. Total. Add columns A & B, line 21, and enter here.	22.	318
23. Total Credits B & A from Step 9 of the IA 1040. See instructions.	23.	1,320
24. Tax amount previously paid	24.	0
25. Total credits and payments. Add lines 23 and 24.	25.	1,320
26. Overpayment shown on previous filing	26.	413
27. Subtract line 26 from line 25. Enter here.	27.	907
28. If line 27 is more than line 22, subtract line 22 from line 27. This is the REFUND amount. REFUND	28. ▲	589
29. If line 27 is less than line 22, subtract line 27 from line 22. This is the AMOUNT OF TAX YOU OWE.	29. ▲	
30. Penalty and Interest. See instructions. 30a. Penalty ▲ + 30b. Interest	30. ▲	
31. TOTAL AMOUNT NOW DUE. Add lines 29 and 30 and enter here. Make check payable to Treasurer, State of Iowa PAY	31. ▲	

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

Your Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Firm Address: **KROESE & KROESE P.C.**  
**540 NORTH MAIN AVENUE**  
**SIoux CENTER IA 51250-1824**

Spouse's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Preparer's Signature: **RICHARD K RIKKERS CPA** Date: **07/06/11**

CS Daytime Telephone Number: \_\_\_\_\_ Phone: **712-722-3375** ID#: **41-122a (07/16/10)** X



### Explanation of Changes to Income, Deductions, and Credits

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

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

#### Credit Carryforward

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

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

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

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

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

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

### FINAL CHECKLIST

Before you mail this return, make sure you have:

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

Please do not send cash by mail.



Iowa Itemized Deductions

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

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

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

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

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



Name, Address, and SSN

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning 2010, ending 2010, 20
Your first name and initial NELVA E Last name BRUNSTING
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see instructions. 13630 PINEROCK LN Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. HOUSTON TX 77079-5914

Client Copy

OMB No. 1545-0074
Your social security number 481-30-4685
Spouse's social security number

See separate instructions.

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund
You Spouse

Filing Status

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

Exemptions

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [ ] Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qual. child for child tax cr. (see page 15)
d Total number of exemptions claimed 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table with 37 rows and 2 columns. Line 7: Wages, salaries, tips, etc. Attach Form(s) W-2. Line 8a: Taxable interest. Attach Schedule B if required. Line 8b: 5,643. Line 9a: Ordinary dividends. Attach Schedule B if required. Line 9b: 17,035. Line 10: Taxable refunds, credits, or offsets of state and local income taxes. Line 11: Alimony received. Line 12: Business income or (loss). Attach Schedule C or C-EZ. Line 13: Capital gain or (loss). Attach Schedule D if required. If not required, check here. Line 13: -3,000. Line 14: Other gains or (losses). Attach Form 4797. Line 15a: IRA distributions. Line 15a: 3,218. Line 15b: Taxable amount. Line 15b: 3,218. Line 16a: Pensions and annuities. Line 16a: 10,788. Line 16b: Taxable amount. Line 16b: 10,788. Line 17: Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. Line 17: 23,013. Line 18: Farm income or (loss). Attach Schedule F. Line 19: Unemployment compensation. Line 19: 19,140. Line 20a: Social security benefits. Line 20a: 22,518. Line 20b: Taxable amount. Line 20b: 19,140. Line 21: Other income. List type and amount. Line 21: 90,681. Line 22: Combine the amounts in the far right column for lines 7 through 21. This is your total income. Line 22: 90,681. Line 23: Educator expenses. Line 23: 23. Line 24: Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. Line 24: 24. Line 25: Health savings account deduction. Attach Form 8889. Line 25: 25. Line 26: Moving expenses. Attach Form 3903. Line 26: 26. Line 27: One-half of self-employment tax. Attach Schedule SE. Line 27: 27. Line 28: Self-employed SEP, SIMPLE, and qualified plans. Line 28: 28. Line 29: Self-employed health insurance deduction. Line 29: 29. Line 30: Penalty on early withdrawal of savings. Line 30: 30. Line 31a: Alimony paid. Line 31a: 31a. Line 31b: Recipient's SSN. Line 31b: 31b. Line 32: IRA deduction. Line 32: 32. Line 33: Student loan interest deduction. Line 33: 33. Line 34: Tuition and fees. Attach Form 8917. Line 34: 34. Line 35: Domestic production activities deduction. Attach Form 8903. Line 35: 35. Line 36: Add lines 23 through 31a and 32 through 35. Line 36: 36. Line 37: Subtract line 36 from line 22. This is your adjusted gross income. Line 37: 90,681.

Adjusted Gross Income





**Tax and Credits**

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

Client Copy

**Other Taxes**

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

**Payments**

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

If you have a qualifying child, attach Schedule EIC.

**Refund**

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

**Amount You Owe**

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

**Third Party Designee**

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

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

Phone no. **▶** 712-722-3375

**Sign Here**

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

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

**Paid**

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

**Preparer Use Only**

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



Form **8879**

# IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

# 2010

Declaration Control Number (DCN) ▶ 00420512020261

## Client Copy

Taxpayer's name  
NELVA E BRUNSTING

Social security number  
481-30-4685

Spouse's name

Spouse's social security number

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

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

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

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

#### Taxpayer's PIN: check one box only

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

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

Your signature ▶ \_\_\_\_\_ Date ▶ 04/14/11

#### Spouse's PIN: check one box only

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

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

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Practitioner PIN Method Returns Only—continue below

#### Part III Certification and Authentication — Practitioner PIN Method Only

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

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

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

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



SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ See instructions on back.

2010

Attachment Sequence No. 08

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

Part I

Interest

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

EDWARD JONES

EDWARD JONES

BANK OF AMERICA

BANK OF AMERICA

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

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

2 Add the amounts on line 1

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

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

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

Client Copy Amount

692

827

4,596

9,722

1

2

15,837

3

4

15,837

Amount

Part II

Ordinary Dividends

5 List name of payer ▶

CHEVRON CORPORATION

EDWARD JONES

METLIFE

EXXON MOBILE

EDWARD JONES

EDWARD JONES

DEERE & COMPANY

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

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

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

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

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

4,002

1,340

70

6,830

14

2,179

11

7,239

5

6

21,685

Part III

Foreign

Accounts and Trusts

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

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

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

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

(See instructions on back.)

Yes

No

X

X

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

Schedule B (Form 1040A or 1040) 2010



**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

48-46-46-46  
**Client Copy**

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

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

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

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

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

Schedule D (Form 1040) 2010





**Part III Summary**

Client Copy-26,526

16 Combine lines 7 and 15 and enter the result

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

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

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

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

18

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

19

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

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

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

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

21

3,000

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

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

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



**SCHEDULE D-1  
(Form 1040)**

**Continuation Sheet for Schedule D  
(Form 1040)**

**2010**

Attachment  
Sequence No. **12A**

Department of the Treasury  
Internal Revenue Service (99)

▶ See instructions for Schedule D (Form 1040).

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

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

**Client Copy**

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 MUTUAL GLOBAL DISCOVERY FD	VARIOUS	03/09/10	596	568	28
NEUBERGER&BRM MIDCAP GRW INSTL	10/28/09	03/09/10	212	184	28
NEUBERGER&BRM MIDCAP GRW INSTL	10/28/09	03/09/10	2,253	1,953	300
PIONEER CULLEN VALUE FUND CL	10/28/09	03/09/10	105	98	7
T ROW PRICE BLUE CHIP FROWTH	10/28/09	03/09/10	1,337	1,213	124

**2 Totals.** Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2 ▶ **2** 4,503 487



**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

**Client Copy**  
481-30-4685

NELVA E BRUNSTING

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

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

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



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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Client Copy

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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





# Federal Statements

## Form 1040, Line 8b - Tax-exempt Interest

Client Copy

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

## Form 1040, Dividend Income

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



Form **1040**

**Carryover Report**

**2010**

Name  
NELVA E BRUNSTING

Taxpayer Identification Number  
481-30-4685

**Client Copy**  
Carryover to 2011

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

**Nonrecaptured Section 1231 Losses - Line 8, Form 4797**

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

**AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797**

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



# 2010 IA 1040 Iowa Individual Income Tax Long Form

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

Your last name: **BRUNSTING** Your first name/middle initial: **NELVA E**  
Spouse's last name: \_\_\_\_\_ Spouse's first name/middle initial: \_\_\_\_\_

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: **13630 PINEROCK LN**  
City, State, ZIP: **HOUSTON TX 77079-5914**

Fill in all information below.

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

**Client Copy**

Your Social Security Number: **481-30-4685** Spouse Social Security Number: \_\_\_\_\_

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

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

### STEP 2 Filing Status: Mark one box only.

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

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

STEP 4		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1.	Wages, salaries, tips, etc.	_____	_____	_____	_____
2.	Taxable interest income. If more than \$1,500, complete Sch. B.	_____	<u>7,162</u>	_____	_____
3.	Ordinary dividend income. If more than \$1,500, complete Sch. B.	_____	<u>21,685</u>	_____	_____
4.	Alimony received	_____	_____	_____	_____
5.	Business income/(loss) from federal Schedule C or C-EZ	_____	_____	_____	_____
6.	Capital gain/(loss) from federal Sch. D if required for federal purposes	_____	<u>-3,000</u>	_____	_____
7.	Other gains/(losses) from federal form 4797	_____	_____	_____	_____
8.	Taxable IRA distributions	_____	<u>3,218</u>	_____	_____
9.	Taxable pensions and annuities	_____	<u>10,788</u>	_____	_____
10.	Rents, royalties, partnerships, estates, etc.	_____	<u>23,013</u>	_____	_____
11.	Farm income/(loss) from federal Schedule F	_____	_____	_____	_____
12.	Unemployment compensation. See instructions.	_____	_____	_____	_____
13.	Taxable Social Security benefits	_____	<u>5,067</u>	_____	_____
14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment	_____	_____	_____	_____
15.	<b>GROSS INCOME.</b> ADD lines 1-14.	_____	_____	▲	<u>67,933</u>

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

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

Staple W-2s, payment, and voucher here.



2010 IA 1040, page 2

B. Spouse/Status 3

A. You or Joint

B. Spouse/Status 3

A. You or Joint

**STEP 7**

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

37. Total itemized deductions from federal Schedule A ..... 37. \_\_\_\_\_

38. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A. Iowa 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 Iowa Schedule A. .... 39. 5,738

40. Other deductions ..... 40. \_\_\_\_\_

41. Deduction. Check one box.  Itemized. Add lines 39 and 40.  Standard ..... 41. 5,738

42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36. .... 42. 44,114

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

**STEP 8**

43. Tax from tables or alternate tax ..... 43. 2,466

44. Iowa lump-sum tax. 25% of federal tax from form 4972 ..... 44. \_\_\_\_\_

45. Iowa minimum tax. Attach IA 6251. .... 45. \_\_\_\_\_

46. Total tax. ADD lines 43, 44, and 45. .... 46. 2,466

47. Total exemption credit amount(s) from Step 3, side 1 ..... 47. 60

48. Tuition and textbook credit for dependents K-12 ..... 48. \_\_\_\_\_

49. Total credits. ADD lines 47 and 48. .... 49. 60

50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. .... 50. 0 2,406

51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. .... 51. 1,499

52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero. .... 52. 0 907

53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. .... 53. \_\_\_\_\_

54. BALANCE. SUBTRACT line 53 from line 52. .... 54. 907

55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54. .... 55. 0 0

56. Total Tax. ADD lines 54 and 55. .... 56. 907

57. Total tax before contributions. ADD columns A & B on line 56 and enter here. .... 57. 907

58. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

Fish/Wildlife State Fair Firefighters/Veterans Child Abuse Prevention

58a: ▲ 58b: ▲ 58c: ▲ 58d: ▲ Enter total. 58. 907

59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58. .... 59. 907

**STEP 9**

60. Iowa income tax withheld ..... 60. \_\_\_\_\_

61. Estimated and voucher payments made for tax year 2010 ..... 61. 1,320

62. Out-of-state tax credit. Attach IA 130. .... 62. \_\_\_\_\_

63. Motor fuel tax credit. Attach IA 4136. .... 63. \_\_\_\_\_

64. Check One:  Child and dependent care credit OR  Early childhood development credit ..... 64. \_\_\_\_\_

65. Iowa earned income tax credit. See instructions. .... 65. \_\_\_\_\_

66. Other refundable credits. Attach IA 148 Tax Credits Schedule. .... 66. \_\_\_\_\_

67. TOTAL. ADD lines 60 - 66. .... 67. 1,320

68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here. .... 68. 1,320

**STEP 10**

69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. .... 69. 413

70. Amount of line 69 to be REFUNDED ..... REFUND 70. 0

71. Amount of line 69 to be applied to your 2011 estimated tax ..... 71. 413

72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. .... 72. \_\_\_\_\_

73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F  Check if annualized income method is used. .... 73. \_\_\_\_\_

74. Penalty and interest. .... 74a. Penalty ▲ 74b. Interest ▲ ADD Enter total 74. \_\_\_\_\_

75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here. .... PAY THIS AMOUNT 75. \_\_\_\_\_

Electronically pay by credit card or direct debit. Go to [www.state.ia.us/tax/](http://www.state.ia.us/tax/)  
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

**STEP 11 POLITICAL CHECKOFF.** This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE  YOURSELF

\$1.50 to Republican Party  \$1.50 to Republican Party

\$1.50 to Democratic Party  \$1.50 to Democratic Party

\$1.50 to Campaign Fund  \$1.50 to Campaign Fund

**STEP 12**

**NEXT YEAR,**

Would you like to receive a booklet? This option is not available to electronic filers.

0.  Yes

1.  No

**Mailing Addresses:**

See lines 70 and 75 above.

**STEP 13**

**PLEASE SIGN HERE**

- Verify your SSN(s)
- Recheck your math
- Attach all W-2s

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

RICHARD K RIKKERS CPA 04/14/11

Preparer's Signature Date

KROESE & KROESE P.C.

540 NORTH MAIN AVENUE

SIOUX CENTER IA 51250-1824

Address

712-722-3375 42-1277139

Daytime Telephone Number

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

Daytime Telephone Number \_\_\_\_\_

**This return is due May 2, 2011.**





Declaration Control Number (DCN)

00 - 420512 - 02026 - 1

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

**2010 IA 8453-IND**

**Iowa Individual Income Tax Declaration for an E-File Return**

See Instructions

**Client Copy**

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

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

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

B. Spouse (filing status 3)

A. You or Joint

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

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

- 6a.  I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b.  I do not want direct deposit of my refund or I am not receiving a refund. Go to "Sign Here."
7. Name of Financial Institution \_\_\_\_\_
8. Routing Transit Number (RTN) \_\_\_\_\_ The first two numbers of the RTN must be 01 through 12 or 21 through 32.
9. Depositor Account Number (DAN) \_\_\_\_\_
10. Type of Depositor Account:  Savings  Checking
11. Will this refund go to an account outside the United States?  Yes  No

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

**Sign Here** \_\_\_\_\_ \_\_\_\_\_  
Your Signature Date Spouse Signature. If a joint return, both must sign. Date

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

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

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

**DO NOT MAIL THIS FORM**

Retain completed form with your tax records for at least three years.  
Balance Due? Three payment options: ePay (direct debit), Credit Card, or Mail payment with IA 1040V payment voucher.  
BRUNSTING003564-011a (09/01/10)



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

Client Copy  
Social Security Number  
481-30-4685

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

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

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



**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 Copy 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.**

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES	X			692
EDWARD JONES	X			827
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
<b>Total Taxable Interest Income.</b>				
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.**

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

41-004b (05/24/10)



Iowa Nonresident and Part-year Resident Credit

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

NELVA E BRUNSTING

Social Security Number

Client Copy 85

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa  ▲

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

You are a part-year resident of Iowa  ▲

Date moved into Iowa: \_\_\_\_\_

and/or \_\_\_\_\_

Date moved out of Iowa: \_\_\_\_\_

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

Your spouse is a nonresident of Iowa  ▲

Your spouse is a part-year resident of Iowa  ▲

Date moved into Iowa: \_\_\_\_\_

and/or \_\_\_\_\_

Date moved out of Iowa: \_\_\_\_\_

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

- Wages, salaries, tips, etc.
- Taxable interest income
- Ordinary dividend income
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses)
- Taxable IRA distributions
- Taxable pensions and annuities
- Rents, royalties, partnerships, estates, etc.
- Farm income or (loss)
- Unemployment compensation
- Taxable Social Security benefits.
- Other income, gambling income, bonus depreciation/section 179 adjustment
- GROSS INCOME.** ADD lines 1-14.
- Payments to an IRA, Keogh, or SEP while an Iowa resident
- Deduction for self-employment tax
- Health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Pension/retirement income exclusion
- Moving expense deduction into Iowa only
- Iowa capital gain deduction
- Other adjustments
- Total adjustments. ADD lines 16-24.
- IOWA NET INCOME.** SUBTRACT line 25 from line 15.
- All-source net income from line 26, IA 1040
- Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.
- Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.
- Iowa tax on total income from line 43, IA 1040
- Total credits from line 49, IA 1040
- Tax after credits. Subtract line 31 from line 30.
- Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

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

ENTER THIS AMOUNT ON LINE 51 OF IA 1040





Iowa Minimum Tax Computation

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

SSN or FEIN

Client Copy

481-30-4685

NELVA E BRUNSTING

PART I: Adjustments and Preferences. See instructions.

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

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

PART II: Alternative Minimum Taxable Income

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

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Includes exemption levels, alternative minimum tax, and regular tax after credits: 2,406.

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

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

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



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

**2011** | OMB No. 1545-0092

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

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

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of fiduciary or officer representing fiduciary: <i>[Signature]</i> Date: <b>1/19/12</b>	
	EIN of fiduciary if a financial institution	

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



**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	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Client Copy

**Schedule B Income Distribution Deduction**

1	Adjusted total income (see instructions)	1	53,538
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	-3,508
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	7	50,030
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	50,030
9	Income required to be distributed currently	9	50,030
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	50,030
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	50,030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	50,030
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	50,030

**Schedule G Tax Computation (see instructions)**

1	<b>Tax:</b>		
	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)	1c	0
	d <b>Total.</b> Add lines 1a through 1c	1d	207
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	<b>Total credits.</b> Add lines 2a through 2d	3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	207
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	<b>Total tax.</b> Add lines 4 through 6. Enter here and on page 1, line 23	7	207

**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 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? 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) ▶ <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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

**2011**Department of the Treasury  
Internal Revenue Service

For calendar year 2011, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

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

Name of estate or trust

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

Employer identification number

**Client Copy**  
27-6453100

Name and title of fiduciary

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

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

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

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

**Fiduciary's PIN: check one box only**

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

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

Signature of  
fiduciary or officer  
representing  
the fiduciary ▶

ANITA BRUNSTING

Date ▶ 03/28/12**Part III Certification and Authentication**

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

42051284948

do not enter all zeros

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

ERO's signature ▶

RICHARD K RIKKERS CPA

Date ▶

04/05/12**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2011)





Form **8453-F**

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

OMB No. 1545-0967

**2011**

Department of the Treasury  
Internal Revenue Service

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

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

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

**Part I Tax Return Information**

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

**Part II Declaration of Fiduciary**

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

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

**Sign Here** Signature of fiduciary or officer representing fiduciary Date

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

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

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

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

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

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

Form **8453-F** (2011)



**SCHEDULE I  
(Form 1041)**

**Alternative Minimum Tax—Estates and Trusts**

OMB No. 1545-0092

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

**2011**

Department of the Treasury  
Internal Revenue Service

Name of estate or trust

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

Employer identification number

**Client Copy**  
27-6453100

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

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

If line 29 is:

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

**Part II Income Distribution Deduction on a Minimum Tax Basis**

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

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

Schedule I (Form 1041) (2011)



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

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

Client Copy

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

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



**SCHEDULE D  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

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

OMB No. 1545-0092

**2011**

Name of estate or trust

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

Employer identification number

**Client Copy**  
27-6453100

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

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

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

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

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

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

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

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

Schedule D (Form 1041) 2011





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

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

<b>Part IV Capital Loss Limitation</b>		
<b>16</b>	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: a The loss on line 15, column (3) or b \$3,000 .....	<b>16</b> ( )

**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.

<b>17</b>	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) .....	<b>17</b>	3,408	
<b>18</b>	Enter the smaller of line 14a or 15 in column (2) but not less than zero .....	<b>18</b>	3,134	
<b>19</b>	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) .....	<b>19</b>		
<b>20</b>	Add lines 18 and 19 .....	<b>20</b>	3,134	
<b>21</b>	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- .....	<b>21</b>	0	
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0- .....	<b>22</b>	3,134	
<b>23</b>	Subtract line 22 from line 17. If zero or less, enter -0- .....	<b>23</b>	274	
<b>24</b>	Enter the smaller of the amount on line 17 or \$2,300 .....	<b>24</b>	2,300	
<b>25</b>	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 .....	<b>25</b>	274	
<b>26</b>	Subtract line 25 from line 24 .....	<b>26</b>	2,026	
<b>27</b>	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 .....	<b>27</b>	3,134	
<b>28</b>	Enter the amount from line 26 (If line 26 is blank, enter -0-) .....	<b>28</b>	2,026	
<b>29</b>	Subtract line 28 from line 27 .....	<b>29</b>	1,108	
<b>30</b>	Multiply line 29 by 15% (.15) .....	<b>30</b>		166
<b>31</b>	Figure the tax on the amount on line 23. Use the 2011 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) .....	<b>31</b>		41
<b>32</b>	Add lines 30 and 31 .....	<b>32</b>		207
<b>33</b>	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) .....	<b>33</b>		622
<b>34</b>	<b>Tax on all taxable income.</b> Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) .....	<b>34</b>		207



SCHEDULE E (Form 1040)

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

OMB No. 1545-0074

2011

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

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

Your social security number

Client Copy 27-6453100

- A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)
B If "Yes," did you or will you file all required Forms 1099?

Yes/No checkboxes for questions A and B.

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

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

Table with 4 main columns: 1 Physical address of each property, Type-from list below, 2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use, Fair Rental Days, Personal Use Days, QJV.

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 table with columns: 3a Merchant card and third party payments, 3b Payments not reported to you on line 3a, 4 Total not including amounts on line 3a that are not income.

Expenses:

Expenses table with rows 5-22: 5 Advertising, 6 Auto and travel, 7 Cleaning and maintenance, 8 Commissions, 9 Insurance, 10 Legal and other professional fees, 11 Management fees, 12 Mortgage interest paid to banks, etc., 13 Other interest, 14 Repairs, 15 Supplies, 16 Taxes, 17 Utilities, 18 Depreciation expense or depletion, 19 Other (list), 20 Total expenses, 21 Subtract line 20 from line 4, 22 Deductible rental real estate loss after limitation.

Summary table with rows 23a-23g: 23a Total of all amounts reported on line 3a for all rental properties, 23b Total of all amounts reported on line 3a for all royalty properties, 23c Total of all amounts reported on line 4 for all rental properties, 23d Total of all amounts reported on line 4 for all royalty properties, 23e Total of all amounts reported on line 12 for all properties, 23f Total of all amounts reported on line 18 for all properties, 23g Total of all amounts reported on line 20 for all properties.

Final summary table with rows 24-26: 24 Income. Add positive amounts shown on line 21. Do not include any losses. 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.

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



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

**2011**

Department of the Treasury  
Internal Revenue Service

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

Final K-1  Amended K-1

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

▶ See back of form and instructions.

**Part I Information About the Estate or Trust**

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

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

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

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

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

**Part II Information About the Beneficiary**

**F** Beneficiary's identifying number  
481-30-4685

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

**H**  Domestic beneficiary  Foreign beneficiary

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

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

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

For IRS Use Only





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

Description	Amount
EDWARD JONES	\$ 258
TOTAL	\$ 258





9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2011

**Federal Statements**

**NELVA BRUNSTING**

**481-30-4685**

Client Copy

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

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

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

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



**Form 1116 Page 1 Detail Worksheet**

Form **1116**

**2011**

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

Name

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

**Client Copy** Identification Number

27-6453100

Category of income

PASSIVE INCOME

Regular Tax  Alternative Minimum Tax

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

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



Form 1116 Page 1 Detail Worksheet

2011

Form 1116

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

Name

Client Copy Taxpayer Identification Number

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

27-6453100

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

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



For Calendar Year 2011 or fiscal year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Iowa Fiduciary Return

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

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

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

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

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

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

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





**Schedule A - Background Information: Answer all applicable questions.**

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

Client Copy

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

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

**Schedule D - Explanation of Expenses**

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

**Schedule E - Tax Rates**

Taxable Income		Tax Rate	Of Excess
Over	But Not Over		
\$0	\$1,439	0.36%	\$0
\$1,439	\$2,878	0.72%	\$1,439
\$2,878	\$5,756	2.43%	\$2,878
\$5,756	\$12,951	4.50%	\$5,756
\$12,951	\$21,585	6.12%	\$12,951
\$21,585	\$28,780	6.48%	\$21,585
\$28,780	\$43,170	6.80%	\$28,780
\$43,170	\$64,755	7.92%	\$43,170
\$64,755	over	8.98%	\$64,755



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

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



Iowa Schedule K-1 Equivalent

Form **IA 1041**

**2011**

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

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

Amended K-1

**Client Copy** Final K-1

**Beneficiary's identifying number** ▶ 481-30-4685

**Estate's or trust's EIN** ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

**NELVA BRUNSTING**  
**13630 PINEROCK LN**  
**HOUSTON TX 77079-5914**

**ANITA BRUNSTING**  
**TRUSTEE**  
**2003 BLOOMINGDALE CIR**  
**VICTORIA TX 77904**

Resident state: **TEXAS**

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

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

**Additional Information:**



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

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





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

2011

OMB No. 1545-0092

Header section containing: A Check all that apply; B Number of Schedules K-1 attached; C Employer identification number; D Date entity created; E Nonexempt charitable and split-interest trusts; F Check applicable boxes; G Check here if the estate or filing trust made a section 645 election.

Main table with columns for Income, Deductions, and Tax and Payments. Rows include: 1 Interest income (167), 2a Total ordinary dividends, 3 Business income or (loss), 4 Capital gain or (loss), 5 Rents, royalties, partnerships, other estates and trusts, etc., 6 Farm income or (loss), 7 Ordinary gain or (loss), 8 Other income, 9 Total income (167), 10 Interest, 11 Taxes, 12 Fiduciary fees, 13 Charitable deduction, 14 Attorney, accountant, and return preparer fees, 15a Other deductions not subject to the 2% floor, 15b Allowable miscellaneous itemized deductions subject to the 2% floor, 16 Add lines 10 through 15b, 17 Adjusted total income or (loss) (167), 18 Income distribution deduction (167), 19 Estate tax deduction, 20 Exemption (100), 21 Add lines 18 through 20 (267), 22 Taxable income (-100), 23 Total tax (0), 24a Payments: a 2011 estimated tax payments and amount applied from 2010 return, 24b Estimated tax payments allocated to beneficiaries, 24c Subtract line 24b from line 24a, 24d Tax paid with Form 7004, 24e Federal income tax withheld, 24f Other payments: f Form 2439, g Form 4136, 24h Total, 25 Total payments, 26 Estimated tax penalty, 27 Tax due, 28 Overpayment, 29 Amount of line 28 to be: a Credited to 2012 estimated tax, b Refunded.

Sign Here section: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of fiduciary or officer representing fiduciary: RAS, Date: 4/9/12, EIN of fiduciary if a financial institution: [blank]. May the IRS discuss this return with the preparer shown below (see instr.?) [X] Yes [ ] No.

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



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

Table with 7 rows for Schedule A Charitable Deduction. Columns include line numbers and amounts. Line 7 total is 0.

Client Copy

Schedule B Income Distribution Deduction

Table with 15 rows for Schedule B Income Distribution Deduction. Columns include line numbers and amounts. Line 7 total is 167.

Schedule G Tax Computation (see instructions)

Table with 7 rows for Schedule G Tax Computation. Includes sub-rows 1a-1d, 2a-2d, and 3-7. Total tax is 0.

Other Information

Table with 9 rows for Other Information. Columns include question numbers, descriptions, and Yes/No checkboxes. Questions 1, 2, 3, 4, 5, 8, and 9 are marked 'Yes'.



**SCHEDULE I**  
**(Form 1041)****Alternative Minimum Tax—Estates and Trusts**

OMB No. 1545-0092

▶ **Attach to Form 1041. See the separate instructions  
for Schedule I (Form 1041).****2011**Department of the Treasury  
Internal Revenue Service

Name of estate or trust

BRUNSTING IRREVOCABLE LIFE  
INSURANCE TRUST

Employer identification number

**Client Copy**  
76-6124195**Part I Estate's or Trust's Share of Alternative Minimum Taxable Income**

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

If line 29 is:

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

**Part II Income Distribution Deduction on a Minimum Tax Basis**

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

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

Schedule I (Form 1041) (2011)



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

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

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

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





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

**2011**

Department of the Treasury  
Internal Revenue Service

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

Final K-1

Amended K-1

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

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

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

**Part I Information About the Estate or Trust**

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

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

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

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

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

**Part II Information About the Beneficiary**


**F** Beneficiary's identifying number  
509-56-6240

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

**H**  Domestic beneficiary  Foreign beneficiary

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

For IRS Use Only



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

Faint, illegible text or markings in the lower-left quadrant, below the first block.

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

**2011**

Department of the Treasury  
Internal Revenue Service

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

Final K-1

Amended K-1

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

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

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

**Part I Information About the Estate or Trust**

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

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

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

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

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

**Part II Information About the Beneficiary**


**F** Beneficiary's identifying number  
509-56-6228

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

**H**  Domestic beneficiary  Foreign beneficiary

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

For IRS Use Only



of a ...  
...  
...

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

**2011**

Department of the Treasury  
Internal Revenue Service

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

Final K-1

Amended K-1

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

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

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

**Part I Information About the Estate or Trust**

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

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

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

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

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

**Part II Information About the Beneficiary**


**F** Beneficiary's identifying number  
509-56-6234

**G** Beneficiary's name, address, city, state, and ZIP code  
CARL BRUNSTING  
5629 FLACK  
HOUSTON TX 77081

**H**  Domestic beneficiary  Foreign beneficiary

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

For IRS Use Only



Faint, illegible text at the top of the page, possibly a header or title.

Faint, illegible text in the middle section of the page.

Faint, illegible text in the lower middle section of the page.

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

**2011**

Department of the Treasury  
Internal Revenue Service

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

Final K-1

Amended K-1

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

▶ See back of form and instructions.

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

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

**Part I Information About the Estate or Trust**

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

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

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

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

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

**Part II Information About the Beneficiary**

**F** Beneficiary's identifying number  
456-25-5947

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

**H**  Domestic beneficiary  Foreign beneficiary

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

For IRS Use Only



1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent data collection procedures and the use of advanced analytical techniques to derive meaningful insights from the data.

3. The third part of the document focuses on the role of technology in data management and analysis. It discusses how modern software solutions can streamline data collection, storage, and analysis processes, thereby improving efficiency and accuracy.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure that the data remains reliable and secure throughout its lifecycle.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of a data-driven approach in decision-making and the need for continuous monitoring and improvement of data management practices.

6. The sixth part of the document provides a detailed overview of the data collection process, including the identification of data sources, the design of data collection instruments, and the implementation of data collection protocols.

7. The seventh part of the document discusses the various data analysis techniques used to interpret the collected data. It covers both descriptive and inferential statistics, as well as more advanced methods like regression analysis and machine learning.

8. The eighth part of the document explores the application of data analysis in various fields, such as business, healthcare, and social sciences. It provides examples of how data-driven insights have been used to solve real-world problems and improve organizational performance.

9. The ninth part of the document discusses the ethical considerations surrounding data collection and analysis. It emphasizes the need for transparency, informed consent, and data protection to ensure that the use of data is fair and responsible.

10. The tenth part of the document provides a final summary and concludes the report. It reiterates the importance of data in driving organizational success and the need for a robust data management framework.



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

**2011**

Department of the Treasury  
Internal Revenue Service

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

Final K-1

Amended K-1

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

▶ See back of form and instructions.

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

**Part I Information About the Estate or Trust**

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

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

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

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

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

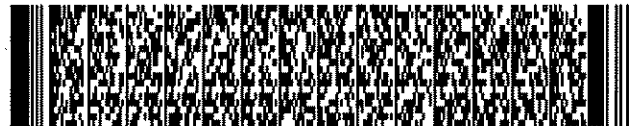
**Part II Information About the Beneficiary**

**F** Beneficiary's identifying number  
457-25-1860

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

**H**  Domestic beneficiary  Foreign beneficiary

For IRS Use Only



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

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support informed decision-making.

3. The third part of the document focuses on the role of technology in modern data management. It discusses how advanced software solutions can streamline data collection, storage, and analysis, leading to more efficient and accurate results.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure the integrity and confidentiality of the organization's data.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of a proactive approach to data management and the need for ongoing monitoring and improvement of data practices.

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

### Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **173**

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

Taxpayer's identifying number

**Client Copy** 95

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

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

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

1  Taxpayer chose to file this return on paper.

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

Waiver Reference Number \_\_\_\_\_ Approval Letter Date \_\_\_\_\_

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

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

Reject code: \_\_\_\_\_ Number of attempts to resolve reject: \_\_\_\_\_

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

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

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

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

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



9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

**Federal Statements**

**CANDY CURTIS**

**509-56-6240**

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 34



9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

**Federal Statements**

**CAROLE BRUNSTING**

**509-56-6228**

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 34





9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

**Federal Statements**

**CARL BRUNSTING**

**509-56-6234**

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33



9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

**Federal Statements**

**AMY BRUNSTING**

**456-25-5947**

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33



9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

**Federal Statements**

**ANITA BRUNSTING**

**457-25-1860**

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33



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

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

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

Client Copy

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

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

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

Foreign country name Foreign province/county Foreign postal code

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

Exemptions 6a X Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse Boxes checked on 6a and 6b 1

Table with 4 columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qual. for child tax credit (see instr.).

d Total number of exemptions claimed Add numbers on lines above 1

Income section table with columns for line number, description, and amount. Includes lines 7 through 22.

Adjusted Gross Income section table with columns for line number, description, and amount. Includes lines 23 through 37.





**Tax and Credits**

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

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

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

**Standard Deduction for—**

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

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

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

Head of household, \$8,500

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Client Copy

**Other Taxes**

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

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

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

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

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

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

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

**Payments**

If you have a qualifying child, attach Schedule EIC.

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

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

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

**b** Nontaxable combat pay election **64b**

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

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

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

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

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

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

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

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

**Refund**

Direct deposit? See instructions.

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

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

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

**d** Account number 586027563523

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

**Amount You Owe**

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

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

**Third Party Designee**

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

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

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

**Sign Here**

Joint return? See instr. Keep a copy for your records.

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **DECEASED** Daytime phone number \_\_\_\_\_

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

**Paid**

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

**Preparer Use Only**

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

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



Form **8879**

# IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

## 2011

Declaration Control Number (DCN) **00420512019602**

### Client Copy

Taxpayer's name  
**NELVA E BRUNSTING**

Social security number  
**481-30-4685**

Spouse's name

Spouse's social security number

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

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

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

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

#### Taxpayer's PIN: check one box only

I authorize KROESE & KROESE P.C. to enter or generate my PIN 28905 as my signature on my tax year 2011 electronically filed income tax return.  
ERO firm name Enter five numbers, but do not enter all zeros

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

Your signature ▶ \_\_\_\_\_ Date ▶ 04/02/12

#### Spouse's PIN: check one box only

I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on my tax year 2011 electronically filed income tax return.  
ERO firm name Enter five numbers, but do not enter all zeros

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

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Practitioner PIN Method Returns Only—continue below

### Part III Certification and Authentication — Practitioner PIN Method Only

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

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

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

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



**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

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

Name(s) shown on Form 1040

NELVA E BRUNSTING

Your social security number

**Client Copy**

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

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011



**SCHEDULE B**  
**(Form 1040A or 1040)**

**Interest and Ordinary Dividends**

**2011**

Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Name(s) shown on return

**NELVA E BRUNSTING**

Your social security number

**481-30-4685**

**Part I**  
**Interest**

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

**EDWARD JONES**

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

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

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

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

**Client Copy**

Amount

463

1

2

463

3

4

463

**Amount**

**Part II**  
**Ordinary Dividends**

- 5** List name of payer ▶  
**CHEVRON CORPORATION**  
**METLIFE**  
**EXXON MOBILE**  
**EDWARD JONES**  
**DEERE & COMPANY**  
**ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100**

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

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

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

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

5

6

609

70

1,756

2,697

15

8,092

13,239

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

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

- 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 country? See instructions  
If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the 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

Yes	No
	X
	X





**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

48-408 Client Copy

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

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

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

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

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

Schedule D (Form 1040) 2011



**Part III Summary**

Client Copy 9,756

16 Combine lines 7 and 15 and enter the result

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

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

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

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

18

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

19

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

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

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

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

21

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

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

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

Faint, illegible text or markings on the left side of the page.

Form **8949**

**Sales and Other Dispositions of Capital Assets**

OMB No. 1545-0074

▶ See Instructions for Schedule D (Form 1040).

**2011**

Department of the Treasury  
Internal Revenue Service (99)

▶ For more information about Form 8949, see [www.irs.gov/form8949](http://www.irs.gov/form8949)

Attachment  
Sequence No. **12A**

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

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

41-40 Client Copy

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

**Note:** You must check one of the boxes below. Complete a separate Form 8949, page 1, for each box that is checked.

**\*Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

- (A)** Short-term transactions reported on Form 1099-B with basis reported to the IRS
- (B)** Short-term transactions reported on Form 1099-B but basis not reported to the IRS
- (C)** Short-term transactions for which you cannot check box A or B

(a) Description of property <small>1 (Example: 100 sh. XYZ Co.)</small>	(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*
INVSCO BLD AMER BDS INCM		11/22/10	11/10/11	10,509	9,880	
DEERE & CO		05/20/10	02/03/11	25,098	15,800	

<b>2 Totals.</b> Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 1 (if box A above is checked), line 2 (if box B above is checked), or line 3 (if box C above is checked) ..... ▶	<b>2</b>	35,607	25,680	0
---	----------	--------	--------	---



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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Client Copy

Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked.

\*Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

- (A) Long-term transactions reported on Form 1099-B with basis reported to the IRS
(B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS
(C) Long-term transactions for which you cannot check box A or B

Table with 7 columns: (a) Description of property, (b) Code, if any, for column (g), (c) Date acquired, (d) Date sold, (e) Sales price, (f) Cost or other basis, (g) Adjustments to gain or loss. Rows include VK BLD AMER BONDS INCM, DEERE & CO, GMAC SMARTNOTES, IN FIN AUTH REV PARKVIEW, TOYOTA MOTOR CR CORP.

4 Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked)

4

137,539

114,718

0





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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Client Copy

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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



Form **1310**

(Rev. November 2005)

Department of the Treasury  
Internal Revenue Service

### Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0074

Attachment  
Sequence No. **87**

▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year 2011, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending **Client Copy**, 20\_\_\_\_

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

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

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

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

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

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

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

Signature of person claiming refund▶

Date ▶



**Federal Statements**

**Form 1040, Line 8b - Tax-exempt Interest**

Client Copy

Payer	Amount
EDWARD JONES	\$ 387
TOTAL	\$ 387

**Form 1040, Dividend Income**

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

**Capital Gain Distributions**

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

**Schedule A, Line 1 - Medical and Dental Expenses**

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



# Federal Statements

## Schedule A, Line 5 - State and Local Taxes

Client Copy

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

\*SALES TAXES ARE BEING DEDUCTED





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

Name

NELVA E BRUNSTING

Taxpayer Identification Number

481-30-4685

Client Copy  
Carryover to 2012

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

**Nonrecaptured Section 1231 Losses - Line 8, Form 4797**

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

**AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797**

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



Form **1040**

**Tax Return History Report - Page 1**

**2011**

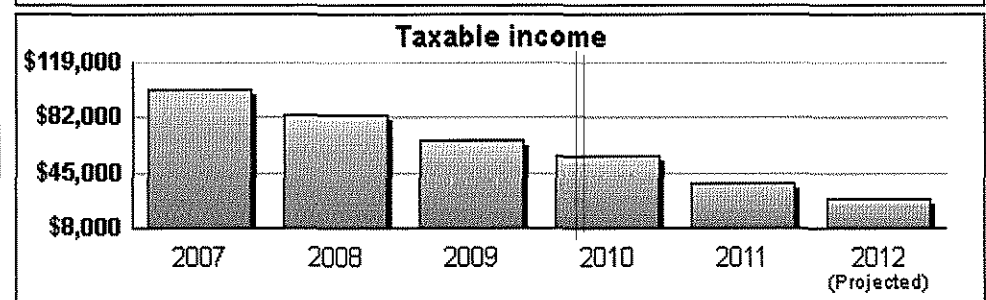
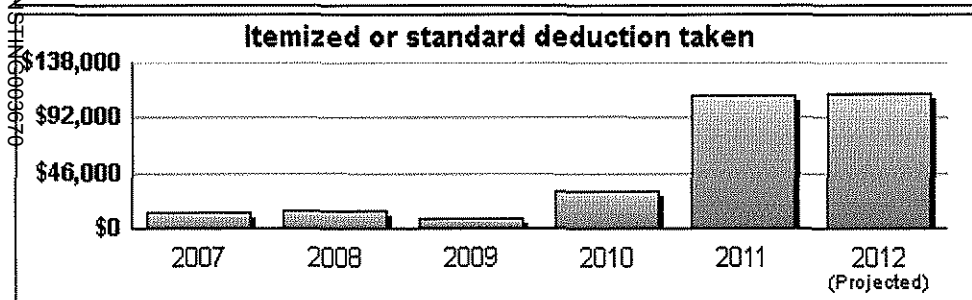
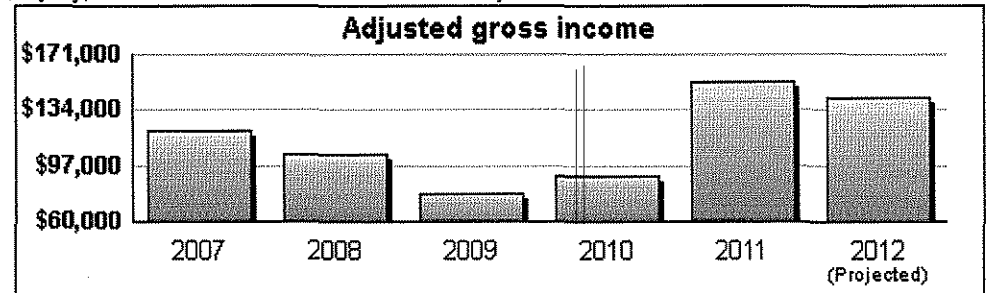
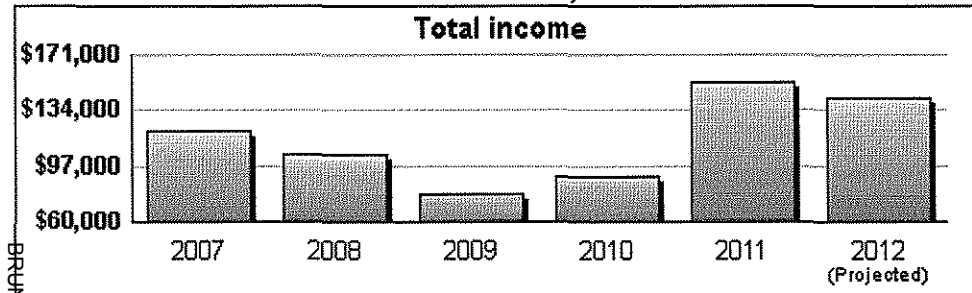
Name **NELVA E BRUNSTING**

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

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

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



BRUNSTING 000065



Form **1040**

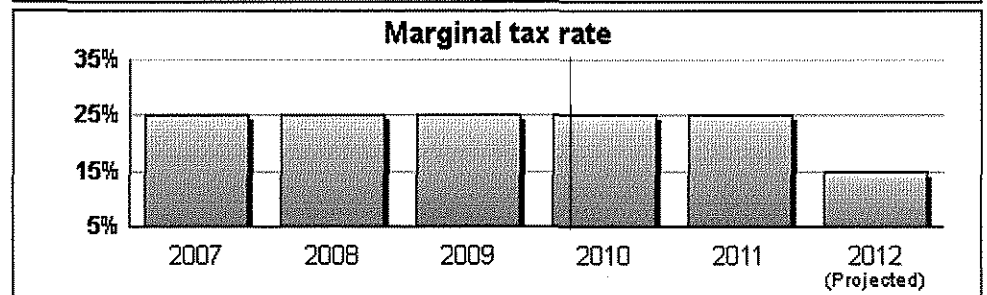
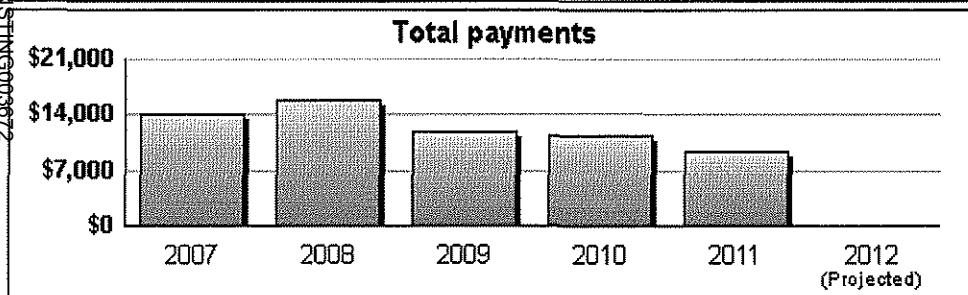
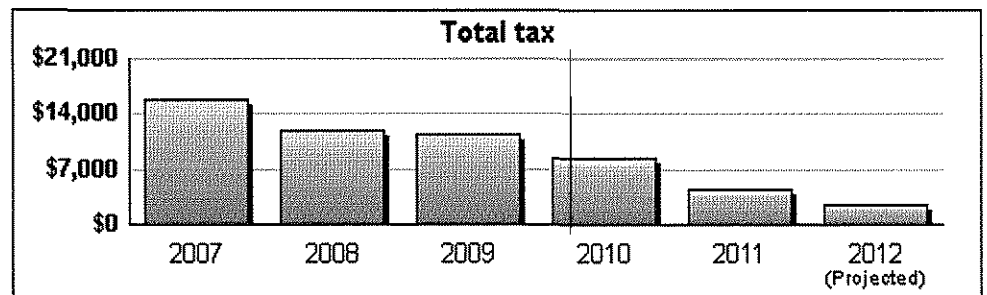
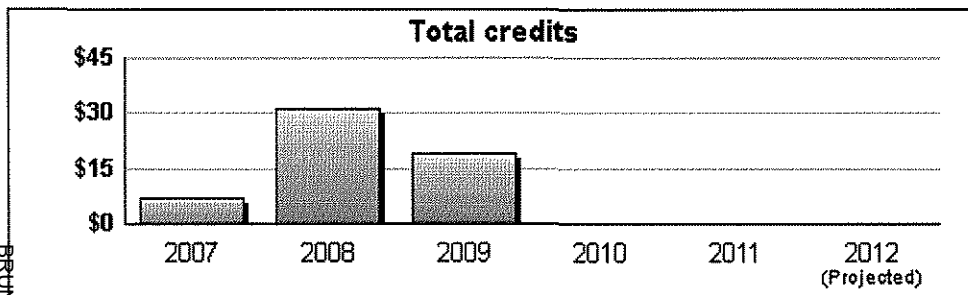
**Tax Return History Report - Page 2**

**2011**

Name **NELVA E BRUNSTING**

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

	2007	2008	2009	2010	2011	2012 PROJECTED
<b>Taxable income</b> .....	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			
<b>Net tax liability</b> .....	15,846	11,940	11,368	8,393	4,432	2,402
Self-employment taxes .....						
Other taxes .....						
<b>Total tax</b> .....	15,846	11,940	11,368	8,393	4,432	2,402
Income tax withheld .....		24	25			
Estimated tax payments .....	14,160	15,880	11,920	11,360	9,340	
Other payments .....						
<b>Total payments</b> .....	14,160	15,904	11,945	11,360	9,340	
<b>Total due/-refund</b> .....	1,686	-3,964	-577	-2,967	-4,908	2,402
Penalties and interest .....						
<b>Net tax due/-refund</b> .....	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	
<b>Marginal tax rate</b> .....	25.0%	25.0%	25.0%	25.0%	25.0%	15.0%
<b>Effective tax rate</b> .....	16%	14%	17%	15%	12%	9%



BRUNSTING@003672



DECEASED

2011 IA 1040 Iowa Individual Income Tax Form

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



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

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

Client Copy

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

City, State, ZIP
VICTORIA TX 77904

Spouse SSN Your SSN 481-30-4685

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

STEP 2 Filing Status: Mark one box only.

Residence on 12/31/11
County Number 00 School District Number 0000

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

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

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

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

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

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

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

STEP 3 Exemptions

B. Spouse (Filing Status 3 ONLY)

A. You or Joint

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

STEP 4 Gross Income

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

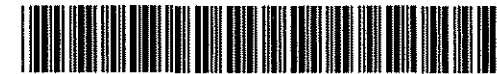
NOTE: Use only blue or black ink, no pencils or red ink.

STEP 5 Adjustments to Income

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

STEP 6 Federal Tax Addition and Deduction

Table with 7 rows of tax additions and deductions and two columns for Spouse/Status 3 and You or Joint. Total Federal Tax Addition and Deduction: 12,180







2011 IA 1040, page 2

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

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

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

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

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

STEP 10 Refund or Amount You Owe 69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 70. Amount of line 69 to be REFUNDED. For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120. 71. Amount of line 69 to be applied to your 2012 estimated tax 72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [ ] Check if annualized income method is used. 74. Penalty and interest. 74a. Penalty 74b. Interest ADD Enter total 75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Treasurer, State of Iowa.

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

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

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

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

Daytime Telephone Number 712-722-3375 Daytime Telephone Number



Declaration Control Number (DCN)

00 - 420512 - 01960 - 2

Iowa Department of Revenue  
www.iowa.gov/tax

2011 IA 8453-IND

Iowa Individual Income Tax Declaration for an E-File Return

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

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

B. Spouse (filing status 3)

A. You or Joint

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

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

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

6.  I do not want direct deposit or direct debit.
7.  I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on \_\_\_\_\_ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- NOTE: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, please contact your financial institution to request that they allow a withdrawal from our bank account by this ACH Company ID.**
- a. Name of financial institution BANK OF AMERICA
- b. Routing Number 113000023 The first two digits must be 01 through 12 or 21 through 32.
- c. Account Number 586027563523
- d. Type of Account:  Savings  Checking
- e. Will this refund go to (or payment come from) an account outside the United States?  Yes  No

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

**Sign Here** → \_\_\_\_\_ Date \_\_\_\_\_ Spouse Signature. If a joint return, both must sign. \_\_\_\_\_ Date \_\_\_\_\_

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

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

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

**Do Not Mail This Form.**  
CS

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

BRUNSTING003678 41841a (02/28/12)



Iowa Itemized Deductions

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

Client Copy  
Social Security Number

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

481-30-4685

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

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

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





# 2011 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 Copy 3085

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

**PART I: INTEREST INCOME** You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities. For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

**Interest Income. List Names of All Payers.**

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

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

**Dividend Income. List Names of All Payers.**

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







Iowa Nonresident and Part-year Resident Credit

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

NELVA E BRUNSTING

Social Security Number

Client Copy 300985

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa  ▲

You are a part-year resident of Iowa  ▲

Date moved into Iowa: \_\_\_\_\_

and/or \_\_\_\_\_

Date moved out of Iowa: \_\_\_\_\_

Your spouse is a nonresident of Iowa  ▲

Your spouse is a part-year resident of Iowa  ▲

Date moved into Iowa: \_\_\_\_\_

and/or \_\_\_\_\_

Date moved out of Iowa: \_\_\_\_\_

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

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

- Wages, salaries, tips, etc.
- Taxable interest income
- Ordinary dividend income
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses)
- Taxable IRA distributions
- Taxable pensions and annuities
- Rents, royalties, partnerships, estates, etc.
- Farm income or (loss)
- Unemployment compensation
- Taxable Social Security benefits.
- Other income, gambling income, bonus depreciation/section 179 adjustment
- GROSS INCOME.** ADD lines 1-14.
- Payments to an IRA, Keogh, or SEP while an Iowa resident
- Deduction for self-employment tax
- Health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Pension/retirement income exclusion
- Moving expense deduction into Iowa only
- Iowa capital gain deduction
- Other adjustments
- Total adjustments. ADD lines 16-24.
- IOWA NET INCOME.** SUBTRACT line 25 from line 15. **LOW INCOME EXEMPTION**
- All-source net income from line 26, IA 1040
- Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.
- Nonresident/part-year resident credit percentage:  
Subtract the percentage on line 28 from 100.0%.
- Iowa tax on total income from line 43, IA 1040
- Total credits from line 49, IA 1040
- Tax after credits. Subtract line 31 from line 30.
- Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

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

ENTER THIS AMOUNT ON LINE 51, IA 1040





Iowa Minimum Tax Computation

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

SSN or FEIN

Client Copy

481-30-4685

NELVA E BRUNSTING

PART I: Adjustments and Preferences. See instructions.

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

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

PART II: Alternative Minimum Taxable Income

Table with 6 rows for alternative minimum taxable income. Includes taxable income, net operating loss deduction, and alternative minimum taxable income: 18,950.

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Includes exemption levels, subtraction of line 21, and final Iowa minimum tax: 299.

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

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

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



