Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/06) - IA Form 1040 P1 IA Tax Return (12/31/06) - IA Form 1040 P2 IA Tax Return (12/31/06) - IA Schedule A IA Tax Return (12/31/06) - IA Schedule B IA Tax Return (12/31/06) - IA Form 126 IA Tax Return (12/31/06) - IA Form 6251

2006 IA 1040 Iowa Individual Income Tax Long Form or fiscal year beginning ______2006 and ending ______2006 and ending _______

000065

Last nam	ne		an spaces. Tou most	Your first name/middle initial	Ĭ	Social Security Numb		•				
<u>a. B</u> F	RUN	ST	ING	ELMER H		282-32-89		_				
Spouse's				Spouse's first name/middle initia	ર્ચ	Social Security Number	31	•		cupation		•
<u>b.</u> BF				<u>NELVA E</u>		481-30-468				IRED		
			iress (number and street, a PINEROCK LN	partment, lot or suite number) or P	'O Box			use's name, if		s Occupation		•
City, Stat	te, ZIP	,						e, and your the same as		Residence on	12/31/06	
HOUSTON TX 77079-5914						ear's return?	County		Sch.Dist.No.			
			tatus: Mark one box o					ES 🗌 NC		•	0000	•
1		_		a dependent on another perso	on's lov	wa return?	YES			School Dist	rict Name	
2				wo-income families may bene			<u> </u>	4	-1			
3 X	-			is combined return. Spouse up	-			*				1
4	Ma	arried	filing separate returns.	is combined retain. Opbuse a	30 001	SSN:			 ▲ incom			
5			e's name:	person. If qualifying person is not	claimed		return ent	er the nerson's r			mber below	
6			ying widow(er) with dep	<u> </u>	Gaimed		ream, en		SSN:	al decenty He	Inder below.	
STEP 3					filing i	inint or boad of house	abold)			(\$ 40	= \$ 4	10
			YOU a. Ferson & spouse IF b. Enter 1	nal Credit: Enter 1 (Enter 2 if for each spouse who is 65 or old	ar and			•••••	$-\frac{1}{1}$	(\$ <u>40</u>) (\$_20	· · · · · · · · · · · · · · · · · · ·	20
Exempt	uons	Ì										
				idents: Enter 1 for each depe						(\$ <u>40</u>		50
				first_names_of dependents her						TOTAL_		10
				nal Credit: Enter 1						(\$ <u>40</u>	• • • • • • • • • • • • • • • • • • • •	_
				1 if 65 or older and/or 1 if blin								<u>20</u>
				idents: Enter 1 for each depe							= \$	
			d. Enter f	first names of dependents her	e:					. TOTAL		50
						B. Spouse/Status 3	A . 1	You or Joint	B. Spouse/	Status 3	A. You or Joir	nt -
STEP	• 4				1.		<u> </u>	0 001				
				than \$1,500, complete Sch. B	2	2,979 10,047		2,981				
Figun	e	З.	Ordinary dividend income. If mor	re than \$1,500, complete Sch. B	З.	10,047		10,270				
your		4.	Alimony received									
gross	5		• •	n Federal Schedule C or C-EZ								
incon	ne			deral Schedule D		9,781		9,781				
		7.	Other gains/(losses) from F	Federal form 4797	7	1,103						
		8.	Taxable IRA distributions		8.	1,103	<u></u>	2,163				
		9.	Taxable pensions and ann	uities	9.			20,694				
		10.	Rents, royalties, partnershi	ps, estates, etc.	10.			23,638				
		11.	Farm income/(loss) from Fe	ederal Schedule F	11.							
				tion								
				nefits	13.	4,463		10,075				
\$, bonus depreciation adjustment	14.							
ø			GROSS INCOME. ADD In					15.	28,	373 🔺	79,6	02
STE	P 5	16.	Payments to an IRA, KEOO	GH or SEP	16.							
ialphon Figu		17.	One-half of self-employmer	nt tax	17.							
				۰۰۰۰۰۰۰ ۱		1,062		1,062				
la your	r	19.	Penalty on early withdrawa	l of savings	-							
adju					20							
a men	its 2	21.	Pension/retirement income	exclusion	21.	552	A	11,448				
ed س to				from Federal form 3903								
121				ກ.			A					
[e]				····								
Staple				es 16-24	-				1,	614	12,5	10
\$			NET INCOME. SUBTRAC					26.		759	67,0	92
STEP				/ overpayment received in 2006	27.		A					
Figur	-		Self-employment/household				▲					
your				ADD lines 27 and 28				29.				
Feder									26.	759 -	67,0	92
tax		20. 21	Fortianal tay withheld)	31		•••••					
additi	ion '	30 20	Federal estimated to same	nents made in 2006	32	3,554	_	9,446				
		02. 22	Additional Federal toy acid	in 2006 for 2005 and prior years	22	1 692	⊸	11,004				
and									5	246	20,4	50
dedu	U	04. 25		s. ADD lines 31, 32, and 33	or "	26 aido 2				513		42
tion CS	•	35.	DALANCE. SUBTRACT I	ne 34 from line 30. Enter here and	on ine	30, Side 2	· · · · · · · · · ·					
00										41-0	01a (8/7/06)	L06

BRUNSTING003689

000065		ELMER H & NELVA E H	BRUNS	TING			282-32-8905
2006 IA 10	40. r				A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7		-				21,513	
		 Total itemized deductions from Federal Schedule A 	37	·			
Figure		Taxpayers with bonus depreciation must use lowa Schere 38. Iowa income tax if included in line 5 of Federal Schedule				Complete lir	nes 37-40
your		 BALANCE, Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule / 		1 4 5 4	3,645		
taxable		40. Other deductions.	•	·	0/010		i torneo.
income	44	Deduction. Check one box. X Itemized. Add lines			41.	- - 1,454	. 3 645
				·		20,059	
STED 0		TAXABLE INCOME, SUBTRACT line 41 from line 36.					12,001
STEP 8		Tax from tables or alternate tax		,	2,407	-	
Figure		Iowa lump-sum tax. 25% of Federal tax from form 4972			· · · · · · · · · · · · · · · · · · ·	-	
your		Iowa minimum tax. Attach IA 6251.		·,	A	- 004	2 1 (7
tax,		Total tax. ADD lines 43, 44 and 45.				884	2,467
credits		Total exemption credit amount(s) from Step 3, side 1		60	60	-	
and		lowa earned income credit: 6.5% (.065) of Federal credits				-	
checkoff		Tuition and textbook credit.				-	
contribu-	50.	Total credits. ADD lines 47, 48 and 49.				60	<u> </u>
tions	51.	BALANCE. SUBTRACT line 50 from line 46. If less than	zero, ente	er zero.		824	
	52.	Credit for nonresident or part-year resident. Attach IA 12	26 and Fe	deral return.		824	
	53.	BALANCE: SUBTRACT line 52 from 51. If less than or e	equal to ze	ero, enter zero.			847
	54.	Other Iowa credits. Attach IA 148 Tax Credits Schedule			54.	- 1997 -	A
		BALANCE. SUBTRACT line 54 from line 53.					847
		School district surtax/EMS surtax. (take percentage from				0	0
		Total Tax. ADD lines 55 and 56.					▲ 847
		Total tax before contributions. ADD Columns A & B on I				58.	847
	59.	Contributions. Contributions will reduce your refund or a ish/Wildlife State Fair	dd to the a				
				59c: A		Enter total. 59.	
	-	TOTAL TAX AND CONTRIBUTIONS. ADD lines 58 a	-				847
STEP 9		lowa income tax withheld.		·			
Figure		Estimate and voucher payments made for tax year 200	3 62	·		-	
your		Out-of-state tax credit. Attach IA 130.		·		-	
credits		Motor vehicle fuel tax credit. Attach IA 4136.			▲	-	
ciedits		Check One: Child and dependent care credit OI		,		-	
	00.			·,			
	~~	Early childhood development credit				-	
		Other refundable credits. Attach IA 148 Tax Credits Schedule.		·,	0 000	-	
		TOTAL. ADD lines 61-66.				-	2,000
07ED 40		TOTAL CREDITS. ADD columns A and B on line 67 a			**		1,153
STEP 10		If line 68 is more than line 60, SUBTRACT line 60 from					305
Figure	70.	Amount of line 69 to be REFUNDED				REFUND 70.	A <u>303</u>
your		Mail return to Iowa Income Tax - Refund Process		242			
refund		Amount of line 69 to be applied to your 2007 estimated tax		242		-	
or		If line 68 is less than line 60, SUBTRACT line 68 from li					A
amount		Penalty for underpayment of estimated tax. From IA 22			nnualized income method		A
you owe	74.	Penalty and interest 74a. Penalty.		_ 🛦 74b. interest	▲		.
	75.	TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and F - pay by credit card or by transfer from your ba	enter here	e. nt. Go to www.state.ia.u	s/tax. This is a secure	Y THIS AMOUNT 75.	A
		E - pay by credit card or by transfer from your ba To pay by mail: lowa Income Tax - Document Pro TICAL CHECKOFF. This checkoff does not increase the			es IA 50306-9187. Make		asurer, State of Iowa
STEP 11	amour	nt of tax you owe or decrease your refund.	ST ST	'EP 12		STEP 13	
			NE	XT YEAR,		COW-CALF REFUND	Attach IA 132.
\$1.50 to F	Repub	lican Party\$1.50 to Republican Party	Wo	ould you like to receive a bo	ooklet? This	Do NOT use these amo overpayment (line 69) of	ounts to increase your r reduce the amount you
\$1.50 to E	Democ	ratic Party\$1.50 to Democratic Party	opt	ion is not available to elect	tronic filers.	owe (line 72).	,
\$1.50 to C	Campa	ign Fund\$1.50 to Campaign Fund		0.	Yes	Spouse: \$	<u></u>
				1.	No	You: \$	_
STEP 14		I (We), the undersigned, declare under and statements, and, to the best of my					
	_	SSN(s) (other than taxpayer) is based on all in					
	-	our math		RICHARD	<u>k rikkers (</u>	CPA	4/03/07
 Attac 	h all V	V-2s		Preparer's Signature			Date
				KROESE &	KROESE P.O	2.	
Your Sign	ature		Date	540 NORT	H MAIN AVE	NUE	
				SIOUX CE	NTER	IA 51250	-1824
Spouse's	Signa	ture	Date	Address			
				712-722-3	3375		12-1277139
Daytime T	eleph	one Number This return is due April 3	30, 2007.	Daytime Telephone N Mailing Ad	umber Idresses: See lines 7	0 and 75 above.	entification Number 41-001b (9/25/06)

BRUNSTING003690

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

2006 IA 1040 Schedule A

lowa Itemized Deductions

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

• •		page 1 of the IA 1040 NELVA E BRUNSTING		Security Number -32-8905	
		e Federal Bonus Depreciation, please see the 2006 Expanded Instructions of Do not include health insurance premiums deducted on IA 1040, line 18.			
Medical and	1.	Medical and dental expenses			
Dental	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus		-	
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2.		_	
	3.	Subtract line 2 from line 1. If less than zero, enter zero.			0
Taxes	4.	Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX.			
You		Include School District Surtax and EMS Surtax paid in 2006		_	
Paid	5.	Real estate taxes	,003	_	
	6.	Personal property taxes, including vehicle registration		_	
	7.	Other taxes. List the type and			
		amount7		_	
	8,	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	1,003
Interest	9a.	Home mortgage interest and points reported on Federal form 1098 9a.			
You	9b	Home mortgage interest not reported on Federal form 1098			
Paid	10.	Points not reported on Federal form 1098 10.			
	11.	Investment interest. Attach Federal form 4952 if required.		-	
	12.	Add lines 9a-11. Enter total here.		- 12.	
Gifts	13.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant			
to	13.	Program (IA 1040 line 24) or School Tultion Organization Tax Credit (IA 1040 line 54). ^{13.}	,096		
Charity	14.	Other than by cash or check. You must attach Federal form 8283 if more than \$500. 14.		-	
Chanty	15.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 15.		-	
	16.	Add lines 13 through 15. Enter total here.		- 16	4,096
Casualty/Theft	10.				
Loss	17.	Casualty or theft loss(es). Attach Federal form 4684.		17	
Job Expenses	18.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required 18.		_	
and	19.	Tax preparation fees		_	
Misc.	20.	Other expenses. List type and			
Deductions		amount 20		_	
	21.	Add the amounts on lines 18, 19, and 20. Enter the total here		_	
	22.	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 22.		_	
	23.	Subtract line 22 from line 21. Enter the total. If less than zero, enter zero.	<u></u>	23.	0
Other Misc.	24.	Other miscellaneous deductions not subject to 2% AGI Limit. List type			
Deductions	ļ	and amount		24.	
Total	25.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,			
Itemized	20.	from line 14 of the IA 1040 is \$150,500 or less (\$75,250 or less if married filing separately	Г		
Deductions		for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here	1	25.	5,099
Deddetions		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,	···· L		
	ļi	from line 14 of the IA 1040* is more than \$150,500 (\$75,250 if married filing separately			
		for Federal tax purposes), you must complete the lowa Itemized Deductions Worksheet, 41-104,			
		to calculate your total deductions.			
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
	Co	mplete lines 26 through 30 ONLY if you are using filing status 3 or 4. SPOUSE		YO	
Proration	26.	+	759	26a	67,092
of	27.	Total lowa net income, add columns 26a and 26b. Enter the total here.			93,851
Deductions	28.	Divide the amount on line 26a by the amount on line 27. Enter the percentage here.			1.488%
Between	29.	Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A			3,645
Spouses	30.	Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using	()	_ *.	
	1	filing status 4, enter this amount on line 39, Col. A of your spouse's return	POUSE	30.	1,454
	* 14	you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4.	/		
CS	• и	you mound output, see moust, in toutian to the λ , see mit 4.		41-00	04a (10/17/06)

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

2006 IA 1040 Schedule B

Interest and Dividend Income

• •	ame(s) as shown on page 1 of the IA 1040 Social Se ELMER H & NELVA E BRUNSTING 282-					
NOTE: You mu	st report all taxable interest and dividends on IA 1040, even if you are not required to complete S	chedule	В.			
PART I: NTEREST						
NCOME	For each payer, indicate the type of account. If the interest was earned by you, check the colum "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earne check "Joint." Check only one for each payer.					
Interest in	come. List Names of All Payers.					
[Check of	ne for eac	h payer		
Name	of Payer	Taxpayer	Spouse	Joint	AMOUNT	
BANK	OF AMERICA			Х	601	
EDWA	RD JONES			Х	4,115	
_EDWAI	RD JONES			X	1,244	
<u> </u>					···	
	rable Interest Income. imounts; enter here and on IA 1040, line 2				5,960	

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2006. Deduct that portion of any net dividend from mutual funds that is attributable to Federal securities.

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

Dividend Income. List Names of All Payers.

	Check one for each payer				
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
DEERE & CO		-	Х	895	
EDWARD JONES			Х	14,150	
EXXON MOBIL			Х	4,633	
FRANKLIN TEMPLETON			Х	418	
METLIFE	X			221	
		<u> </u>			
	_	L			
		·			
Total Taxable Dividend Income.					
Add the amounts; enter here and on IA 1040, line 3	<u> </u>	<u></u>		20,317	

41-004b (8/7/06)

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

2006 IA 126

lowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING		Social Security Number 282-32-8905				
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MUST FILE T					
You are a nonresident of lowa	 You are a new 	 You are a nonresident of lowa with income from lowa sources, or 				
You are a part-year resident of Iowa		art-year Iowa resident				
Date moved into Iowa:						
and/or		and a copy of your Federal				
Date moved out of lowa:		owa return. (IA 1040)				
Your spouse is a nonresident of Iowa		ra-source income on the IA 126. it by using filing status 3 or 4.				
Your spouse is a part-year resident of Iowa		A-SOURCE INCOME				
Date moved into Iowa:	1044	A-SCORCE INCOME				
and/or	B. SPOUSE	A. YOU OR JOINT				
Date moved out of Iowa:	Filing Status 3 C					
1. Wages, salaries, tips, etc.	1					
2. Taxable interest income						
3. Ordinary dividend income	3					
4. Alimony received	4					
5. Business income or (loss)	5					
6. Capital gain or (loss)	6					
7. Other gains or (losses)	7					
R Tayable IPA distributions						
8. Taxable IRA distributions						
9. Taxable pensions and annuities	9					
10. Rents, royalties, partnerships, estates, etc.						
11. Farm income or (loss)	11					
12. Unemployment compensation						
13. Taxable Social Security benefits.	13					
14. Other income, gambling income, bonus depreciation						
adjustment	14					
15. GROSS INCOME. ADD lines 1-14.	15	23,638				
16. Payments to an IRA, KEOGH or SEP while an Iowa resident						
17. Deduction for self-employment tax						
18. Health insurance deduction	18					
19. Penalty on early withdrawal of savings	19.					
20. Alimony paid	20.					
21. Pension/retirement income exclusion	21.					
22. Moving expense deduction into Iowa only	22.					
23. Iowa capital gains deduction						
24. Other adjustments 25. Total adjustments. ADD lines 16-24.		·····				
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26.	23,638				
		26,759 67,092				
27. All-source net income from line 26, IA 1040	27.					
		<u>100.0%</u> <u>100.0%</u> % <u>35.2%</u>				
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.						
29. Nonresident/part-year resident credit percentage:		100 0				
Subtract the percentage on line 28 from 100.0%.		100.0% 64.8%				
30. Iowa tax on total income from line 43, IA 1040						
31. Total credits from line 50, IA 1040		60 60				
32. Tax after credits. Subtract line 31 from line 30.		824 2,407				
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	824 1,560				

ENTER THIS AMOUNT ON LINE 52 OF IA 1040

lowa Department of Revenue

IA 6251 2006

	lowa Minimum Tax	Computation
Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.	
ELMER H BRUNSTING	282-32-8905	
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 o		
1. Medical and dental (line 2, federal form 6251)		
2. Taxes (line 3, federal form 6251 less any lowa income tax)	2.	1,003
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 62		· · · · · · · · · · · · · · · · · · ·
4. Miscellaneous itemized deductions (line 5, federal form 6251)		
5. Refund of taxes (line 7, federal form 6251 less any lowa income tax)	5.	
6. Investment interest (line 8, federal form 6251 less interest and expense related to private		
activity bonds issued after 8/7/86)	6	0
7. Post - 1986 depreciation (line 17, federal form 6251)		
8. Adjusted gain or loss (line 16, federal form 6251)	8	
9. Incentive stock options (line 13, federal form 6251)	9	·
10. Passive activities (line 18, federal form 6251)	10	
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	11	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (In. 20) a h. Patron's adjustment		
b. Depreciation (pre-1987) b i. Pollution control facilities i		
c. Installment sales (line 24) , , , c j. Research and experimental (line 23) , , j		
d. Large partnerships (line 15) d k. Section 1202 exclusion (line 12) k		
e. Long-term contracts (line 21) e.		
f. Loss limitations (line 19) f m. Related adjustments (see instr.) (line 26) m	0	
g. Mining costs (line 22) g	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12		1,003
PART II: Alternative Minimum Taxable Income		
14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)		42,997
15. Net operating loss deduction. Do not enter as a negative amount	15	
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$150,500 (more than \$75,250 if		
married filing separately for federal purposes), see instructions for amount to enter on this line	16. ()
17. Combine lines 14, 15 and 16	17	
18. Add lines 13 and 17		44,000
19. Alternative tax net operating loss deduction (see instructions)	19	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18		44,000
		<u></u>
PART III: Exemption Amount and Alternative Minimum Tax		
21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er)		
22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(
23. Subtract line 22 from line 20. If the result is zero or less, enter zero		0
24. Multiply line 23 by 25% (0.25)		
25. Subtract line 24 from line 21. If result is zero or less, enter zero		17,500
26. Subtract line 25 from line 20		26,500
27. Multiply line 26 by 6.7% (0.067)		1,776
28. Regular tax after credits. See instructions.		2,407
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041,		0
line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero		0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.		22 620
 Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter 2 Total net income plus total adjustments and preferences (see instructions) 	zero	<u> </u>
31. Fotal net income plus total adjustments and preferences (see instructions)		0.347
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32	0.34/
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041,		Ο
line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.		0
* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust.		41-131a (08/09/06)

cs

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

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Documents for: BRUNSTING, NELVA E

Tax Documents

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US Tax Return (12/31/06) - Form 6251 Page 1
US Tax Return (12/31/06) - Form 6251 Page 2
US Tax Return (12/31/06) - Form 4835 - SHARE CROP
<u>US Tax Return (12/31/06) - Cap Gain Tax Wrk</u>

<u>104</u>	<u> </u>	U.S. Individual Income Tax Return	<u>2006 </u>	(99)	IRS Use Only -	Do not w	ite or stap	le in this space.
		For the year Jan. 1-Dec. 31, 2006, or other tax year beginning	, 2006,	ending	, 20		OMB	No. 1545-0074
Label	L	Your first name and initial Last name						urity number
(See instructions	в	ELMER H BRUNSTING				282	2-32-	-8905
on page 16.)	EL	If a joint return, spouse's first name and initial Last name						l security number
Use the IRS		NELVA E BRUNSTING				_ 48		-4685
label. Otherwise, please print	HE	Home address (number and street). If you have a P.O. box, see parts 13630 PINEROCK LN	age 16.		Apt, no.			ust enter SN(s) above.
or type.	R	City, town or post office, state, and ZIP code. If you have a foreign	n address, see page	ə 16.		Cheo	king a b	ox below will not
Presidential	Ľ	HOUSTON TX 770	79-5914			chan	ge your	tax or refund.
Election Campai	gn 🕨	Check here if you, or your spouse if filing jointly, want \$3 to					You	
	1	Single	4 Head of h the qualify	ousehold	(with qualifying pont is a child but no	erson). (Se t your de	ee page 1 pendent, o	7.) If enter
Filing Status	2 2	Mamed filing jointly (even if only one had income)	this child's	name he	re. 🕨			
Check only	3	Married filing separately. Enter spouse's SSN above	5 Qualifying	widow(er)	with dependent	child (see	page 17)	
one box.		and full name here.						
	6a	X Yourself. If someone can claim you as a dependent, d	lo not check box	6a			Ъ	Boxes checked 2
Exemptions	b	X Spouse					<u> </u>	No. of children on 6c who:
	с	Dependents:	(2) Dependent's	s .	(3) Depende	11.5	(4) ✓ if jual. child	 lived with you
			social security nurr	iber	relationship 1	Т	or child ax cr. (see	did not live with
		(1) First name Last name			you		bage 19)	you due to divorce or separation
							-+-+-	(see page 20) Dependents on
If more than four dependents, see							-+-+-	6c not en-
page 19.							╾┼╌┽╌	tered above Add numbers
		Tatal average of average alabased				i		on lines
		Total number of exemptions claimed					7	above 2
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2					/ Ba	4,796
	8a ⊾	Taxable interest. Attach Schedule B if required				244		4,750
Attach Form(s) W-2 here, Also	ь 9а	Tax-exempt interest. Do not include on line 8a		, <u> </u>)a	20,317
attach Forms	эа b	Ordinary dividends. Attach Schedule B if required	94		15.4	120		207017
W-2G and	10	Taxable refunds, credits, or offsets of state and local incom-		1 <u>e</u> 24)			0	
1099-R if tax was withheld.	11	Alimony received					1	
was withield.	12	Business income or (loss). Attach Schedule C or C-EZ			• • • • • • • • • • • • • • • • • • • •	· · · ·	2	
If you did not	13	Capital gain or (loss). Attach Schedule D if required. If not r			• • • • • • • • • • • • • • • • • •	F	3	19,562
get a W-2, see page 23.	14	Other gains or (losses). Attach Form 4797					4	
000 page 20.	15a	IRA distributions 15a		able am	ount (see page	25) 1	5b	3,266
	16a	Pensions and annuities16a			ount (see page	· -	6b	20,694
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, tr	rusts, etc. Attach	Schedu	le E	í F	17	23,638
not attach, any	18						8	
payment. Also, please use	19	Uperployment, compensation					9	
Form 1040-V.	20a	Social security benefits [20a] 29,	076 в Тах	able am	ount (see page	27) 2	0b	24,715
	21	Other income. List type and amount (see page 29)					21	
	22	Add the amounts in the far right column for lines 7 through 2	21. This is your t	total inco	ome		22	<u>116,988</u>
	23	Archer MSA deduction. Attach Form 8853	23					
Adjusted	24	Certain business expenses of reservists, performing artists,						
Gross		fee-basis government officials. Attach Form 2106 or 2106-E						
Income	25	Health savings account deduction. Attach Form 8889		·				
	26	Moving expenses. Attach Form 3903	26	<u> </u>				
	27	One-half of self-employment tax. Attach Schedule SE		- 1				
	28	Self-employed SEP, SIMPLE, and qualified plans						
	29	Self-employed health insurance deduction (see page 29) .		_	<u>.</u>	·		
	30	Penalty on early withdrawal of savings	30					
	31a	Alimony paid b Recipient's SSN >						
	32	IRA deduction (see page 31)						
	33	Student loan interest deduction (see page 33)						
	34	Jury duty pay you gave to your employer	34					
	35	Domestic production activities deduction. Attach Form 8903						
	36	Add lines 23 through 31a and 32 through 35				L	36	116,988
	37	Subtract line 36 from line 22. This is your adjusted gross i					37	

000065 Form 1040 (2006)	ELM	ER H & NELVA E BRUNSTING	<u>282-</u> 32-8905 Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38 116,988
and	39a	Check X You were born before January 2, 1942, Blind. Total boxes	
Credits			2
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here	
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 12,300
for-	41		
 People who checked any 	42	Subtract line 40 from line 38 If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42 6,600
box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43 98,088
39a or 39b or who can be	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814	
claimed as a dependent,		b Form 4972	44 14,143
see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	
 All others: Single of 	46	Add lines 44 and 45	46 14,143
Single or Married filing	47	Foreign tax credit. Attach Form 1116 if required	
separately, \$5,150	48	Credit for child and dependent care expenses. Attach Form 2441 48	\neg
Married filing	49	Credit for the elderly or the disabled. Attach Schedule R	
jointly or		Education and the Attack Earn 2000	
Qualifying widow(er),	50		—
\$10,300	51	Retirement savings contributions credit. Attach Form 8880	
Head of	52	Residential energy credits. Attach Form 5695 52	-
household,	53	Child tax credit (see page 42). Attach Form 8901 if required 53	-
\$7,550	54	Credits from: a Form 8396 b Form 8839 c Form 885954	
L	55	Other credits: a . Form 3800 b . Form 8801	
		c Form 55	
	56	Add lines 47 through 55. These are your total credits	56
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57 14,143
Other	58	Self-employment tax. Attach Schedule SE	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59
TANES	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60
	61	Advance earned income credit payments from Form(s) W-2, box 9	61
	62	-Household employment taxes. Attach Schedule H	62
	63	Add lines 57 through 62. This is your total tax	63 14,143
	64	Federal income tax withheld from Forms W-2 and 1099 64	
Payments	65	2006 estimated tax payments and amount applied from 2005 return 65 16,000	5
If you have a	- 66a	Earned income credit (EIC) 66a	
qualifying	- ь	Nontaxable combat pay election 🕨 66b	
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 60) 67	
L	68	Additional child tax credit. Attach Form 8812 68	
	69	Amount paid with request for extension to file (see page 60)	
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 70	
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required 71 4	ส
	72		72 16,040
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73 1,897
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a
Direct deposit? See page 61	•		<u>/4a</u>
and fill in 74b,	► b		
74c, and 74d, or Form 8888.	► d	Account number Amount of line 73 you want applied to your 2007 estimated tax 75 1,89	7
	75		bibliocadeocco
Amount	76 77	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62	76
You Owe		Estimated tax penalty (see page 62)	
Third Party	Do you		ete the following.
Designee	Designee		L
	name	PREPARER Phone no. Phone no.	
Sign	belief, th	evalues of perjury, a declare that a nave examined this return and accompanying schedules and statements, and to the be ley are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which pre-	parer has any knowledge.
Here Joint return?	Your sig		Daytime phone number
See page 17.		RETIRED	
Keep a copy for your	Spouse's	s signature. If a joint return, both must sign. Date Spouse's occupation	
records.	<u> </u>		
	Preparer		Preparer's SSN or PTIN
Paid _	signature	RICHARD K RIKKERS CPA 4/03/07 self-employed	P00144154
Preparer's	Firm's na	ame (or KROESE & KROESE P.C.	EIN 42-1277139
Use Only	yours if	self-employed), 540 NORTH MAIN AVENUE	Phone no.
-	address,	and ZIP code SIOUX CENTER IA 51250-1824	712-722-3375

Form	1040	(2006)
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Name(s) shown o	n Fo	,	Your so	cial sec	1545-007 curity nur 8905		Page :
		Schedule B—Interest and Ordinary Dividend	S			achment quence N	No. 08
	1	List name of payer. If any interest is from a seller-financed mortgage and the			A	mount	
Part I		buyer used the property as a personal residence, see page B-1 and list this					
Interest		interest first. Also, show that buyer's social security number and address					
		BANK OF AMERICA					601
(See page B-1 and the		DEPT OF TREASURY H BONDS		-			
instructions for		EDWARD JONES					
Form 1040,		TAXABLE INTEREST INCOME				4	,115
line 8a.)		TAX-EXEMPT INTEREST ** SUBTOTAL **					,244
Note If you		TAX-EXEMPT INTEREST	• • •	1 -		-1	
Note. If you received a For	n	TAA EADHTI INTEREST		-		· T	1244
1099-INT, For	n			-			
1099-OID, or substitute				-	•		
statement from				-			
a brokerage fir	m,	······	•••				
list the firm's name as the							
payer and ente	г						
the total interest	st						
shown on that form.	2	Add the amounts on line 1	··· [2		4	,796
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.	··· [
		Attach Form 8815	L	3			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a		4		4	,796
	No	ote. If line 4 is over \$1,500, you must complete Part III.			A	mount	
	5	List name of payer ►					
Part II		DEERE & CO					895
Ordinary		EDWARD JONES					,150
Dividends	•	EXXON MOBIL FRANKLIN TEMPLETON		-		4	,633
(D				-			418
(See page B-1 and the		METLIFE		- -		-	
instructions for		· · · · · · · · · · · · · · · · · · ·					
Form 1040, line 9a.)				-			
line sa.)		· · · · · · · · · · · · · · · · · · ·		-			
				5			
Note. If you				" F			
received a For 1099-DIV or	n	· · · · · · · · · · · · · · · · · · ·					
substitute			••••				
statement from							
a brokerage fir list the firm's	m,					•	
name as the							
payer and enter the ordinary	ſ						
dividends show	'n						
on that form.							
	<u>6</u>	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a		6		20	<u>,</u> 317
		ote. If line 6 is over \$1,500, you must complete Part III.					
Dent III		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had				Yes	No
		reign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		. <u>.</u>			969570-04
Foreign		At any time during 2006, did you have an interest in or a signature or other authority over a financial					
Accounts		account in a foreign country, such as a bank account, securities account, or other financial account?			1000		য
and Trus		See page B-2 for exceptions and filing requirements for Form TD F 90-22.1					
(See		If "Yes," enter the name of the foreign country	••••				
page B-2.)	8	During 2006, 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 page B-2				wr<u>oze</u>t®9	

For Paperwork Reduction Act Notice, see Form 1040 instructions. DAA

Schedule B (Form 1040) 2006

SCHEDULE D Capital Gains and Losses (Form 1040) ► Attach to Form 1040 or Form 1040NR. ★ Attach to Form 1040 or Form 1040NR.											
Depar Intem	tment of the Treasury al Revenue Service (99)			ional transactions for line			Attachment Sequence No. 12				
-	(s) shown on return					Your social see	curity number				
E.	LMER H & NELVA	E BRUNSTING				282-32-	8905				
Pa	urt I Short-Term Ca	apital Gains and Los	ses-Assets Held	d 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-6 of the instructions)	(see pa	or other basis age D-7 of structions)	(f) Gain or (loss) Subtract (e) from (d)				
1											
						·					
2	Enter your short-term totals, i line 2	f any, from Schedule D-1,	2				,				
3	Total short-term sales price										
	column (d)		3		9						
4	Short-term gain from Form 62	252 and short-term gain or ((loss) from Forms 468	34, 6781, and 8824							
5	Net short-term gain or (loss)	from partnerships, S corpor	ations, estates, and t	rusts from							
	Schedule(s) K-1					5					
6	Short-term capital loss carryo	ver. Enter the amount, if an	y, from line 10 of you	ır Capital Loss							
	Carryover Worksheet on pa	ge D-7 of the instructions				<u>6 (</u>					
_				<i>(</i> -			0				
7	Net short-term capital gain	or (loss). Combine lines 1	through 6 in column	(f)	<u> </u>	7	0				
Pa	Int II Long-Term Ca	pital Gains and Los	ses-Assets Held	More Than One Ye	ear						
	(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-6 of the instructions)	(see pa	or other basis age D-7 of structions)	(f) Gain or (loss) Subtract (e) from (d)				
8	FRANKLIN HIGH	INCOME FUND VARIOUS	4/12/06	17,460		19,047	-1,587				
	420 SHARES CIT	TIGROUP									
		8/17/87	1/03/06	19,956		1,028	18,928				
	27000 SHARES H	HOUSEHOLD FINA	NCE								
		VARIOUS	8/02/06	27,144		27,000	144				
9	Enter your long-term totals, if	•		4 2 2 2 2 2							
10	line 9 Total long-term sales price	amounte Add lines 8 and	9 9								
10	5 1		1 1	64,560							
11	column (d) Gain from Form 4797, Part I;	long-term gain from Forms									
	(loss) from Forms 4684, 6781					11					
12	Net long-term gain or (loss) f					····· +					
	Schedule(s) K-1					12					
	•••••••••••••••••••••••••••••••••••••••	••••••••••••••••••••••••••									

 13
 Capital gain distributions. See page D-1 of the instructions
 13
 2,077

 14
 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss
 14
 14

 15
 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to
 15
 19,562

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2006

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Schedule D (Form 1040) 2006

282-32-8905

Page 2

P	art III	Summary		
16		lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go below	16	19,562
17	X Yes.	15 and 16 both gains? Go to line 18. Skip lines 18 through 21, and go to line 22.		
18	Enter the instructio	amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the	18	
19		amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on of the instructions		
20	Yes. the 0 Form No.	18 and 19 both zero or blank? Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the edule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and elow.		
21	If line 16 of:	is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller		
	● (\$3,0	oss on line 16 or 00), or if married filing separately, (\$1,500)	21 (
	Note. W	nen figuring which amount is smaller, treat both amounts as positive numbers.		
22	Yes.	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR).		
	∐ No.	Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2006

DAA

Sch	edule E (Form 1040) 2006					Att	achme	nt Seque	nce No	<u>13</u>		Page 2
Nam	ne(s) shown on return. Do not enter name and s	ocial security number if shown	on other side.					Your so	cial sec	urity n	umber	
E	LMER H & NELVA E BR	UNSTING						282-	32-8	3905	·	
Cau	ition. The IRS compares amounts report	ed on your tax return with a	amounts shown	on Schedul	e(s) K-1.							
P	art II Income or Loss From which any amount is not at	n Partnerships and risk, you must check the b	S Corporation pox in column (e)	on line 28	and attac	eport a i ch F orm	ioss fro 6198.	om an at-r See page	isk acti e E-1.	vity for		
	Are you reporting any loss not allowed in							Г	٦	X		
	loss from a passive activity (if that loss w If you answered "Yes," see page E-6 be			oursed part	nership e	xpenses	57	L	Yes		No	
 28	ir you answered res, see page 1-0 be	(a) Name	L	(b)	Enter P-	(c) Ch			mployer ification		(e) Ch any an	
	r ·			for	S corporation	partner			Imber		not a	t risk
<u>A</u>						+ +					-	
<u>в</u> с					· · ·	+ +						
<u>–</u>												_
	Passive Income and	Loss			Non	passive	Incon	e and L	oss		-	
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1		npassive loss chedule K-1				9 expense Form 4562				
A												
<u>B</u>		ļ										
<u>c</u>		······	_									
<u>D</u>	T-4-1						in 1					
29a b					<u></u>	<u>1.488.4888</u>		<u>18 </u>				
30			993999						30	22.3286699999	-4418/72/2282	<u></u>
31	Add columns (f), (h), and (i) of line 29b								31 ()
32	Total partnership and S corporation											
Teedees	result here and include in the total on			<u></u>				<u>, </u>	32			
s P	art III Income or Loss From	n Estates and Trust	5								malayer	
33	F	(a) Name							id		mployer on numb	er
<u>А</u> В										<u>. </u>		
-	Passive Incom	ne and Loss				Nonpa	assive	Income a	and Lo	ss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive ind from Schedul		(e) Deduction or loss from Schedule K-1					(f) Other income from Schedule K-1			
A												
в												
34a	Totals					1000				300700000000	स्वेत्रीतीव्यक्ती च जाउ	าร์สารสองการระดาสาร
b								90000 9000 9000				<u></u>
35 36	Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b							·····	35 36 (
37	Total estate and trust income or (los	ss). Combine lines 35 and	36. Enter the res	ult here an	 d		• • • • • •	·····	30			
•••	include in the total on line 41 below	····			-				37			
P	art IV Income or Loss From	n Real Estate Mortg			duits (REMIC	s)-R	esidual	Hold	er		
38	(a) Name	(b) Employer identification number	(c) Excess ind Schedules ((see page	2 , line 2c	1	axable inc Schedul					ome from es Q, line	: 3b
	· · · · · · · · · · · · · · · · · · ·											
39	Combine columns (d) and (e) only. Ent	ter the result here and inclu	de in the total or	n line 41 be	elow	<u></u>	<u></u>	l	39			
000000000	Art V Summary Net farm rental income or (loss) from I		line 42 holew					T	40		23	3,638
40 41	Total income or (loss). Combine lines 26, 32, 37,			or Form 10401	VR line 18			····•	40 41			3,638
42	Reconciliation of farming and fishin					<u></u>	5 20		<u>·· 1</u>			
	and fishing income reported on Form 4	• • •	-			alt all Million					N.	
	1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code	e T; and			Q						
12	Schedule K-1 (Form 1041), line 14, co				42		<u> 32</u> ,	957				
43	Reconciliation for real estate profes professional (see page E-1), enter the									MS.		
	anywhere on Form 1040 or Form 1040 in which you materially participated un				43							

Schedule E (Form 1040) 2006

For	6251	Alternative Minimum Tax-Individuals		OMB No. 1545-0074
		See separate instructions.		2006
	artment of the Treasury nal Revenue Service (99)	Attach to Form 1040 or Form 1040NR.		Attachment Sequence No. 32
Nam	e(s) shown on Form 1040 or	Form 1040NR You	r social s	ecurity number
E	LMER H & NEL	VA E BRUNSTING 28	2-32-	-8905
P	art I Alternativ	e Minimum Taxable Income (See instructions for how to complete each lin	ne.)	
1	If filing Schedule A (Form	1040), enter the amount from Form 1040, line 41 (minus any amount on Form		
	8914, line 6), and go to li	ne 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount		
	on Form 8914, line 6), an	d go to line 7. (If less than zero, enter as a negative amount.)	1	116,988
2	Medical and dental. Enter	r the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 38	2	
	Taxes from Schedule A (
4	Enter the home mortgage	e interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions		
		from Schedule A (Form 1040), line 26		
		over \$150,500 (over \$75,250 if married filing separately), enter the amount from		
		eductions Worksheet on page A-7 of the Instructions for Schedule A (Form 1040)	6	()
	Tax refund from Form 10		-	
		nse (difference between regular tax and AMT)		· · · · · · · · · · · · · · · · · · ·
		veen regular tax and AMT)		
10	Net operating loss deduct	tion from Form 1040, line 21. Enter as a positive amount	10	
		ivate activity bonds exempt from the regular tax		984
		stock (7% of gain excluded under section 1202)		
		x options (excess of AMT income over regular tax income)		
		nt from Schedule K-1 (Form 1041), box 12, code A)		
		is (amount from Schedule K-1 (Form 1065-B), box 6)		
		ifference between AMT and regular tax gain or loss)		
				· · · · · · · · · · · · · · · · · · ·
		laced in service after 1986 (difference between regular tax and AMT)		0
		nce between AMT and regular tax income or loss)		0
		e between AMT and regular tax income or loss)		0
		ce between regular tax and AMT)		
		erence between AMT and regular tax income)		
		between regular tax and AMT)		
		tal costs (difference between regular tax and AMT)		
24	income from certain insta	Illment sales before January 1, 1987)
	Intangible drilling costs p		25	
		ling income-based related adjustments		
27	Alternative tax net operat	ing loss deduction	27	()
		xable income. Combine lines 1 through 27. (If married filing separately and line		
		0, see page 7 of the instructions.)	28	117,972
P	art II Alternativ	e Minimum Tax		
29	Exemption. (If this form is	for a child under age 18, see page 7 of the instructions.)		
	IF your filing status is .	AND line 28 is not over THEN enter on line 29		
	Single or head of househ	ار old \$112,500 \$42,500	je 👘	
	Married filing jointly or qu	ualifying widow(er) 150,000 62,550		
	Married filing separately	75,000 31,275	29	62 , 550
		ount shown above for your filing status, see page 7 of the instructions.		
30	Subtract line 29 from line	28. If more than zero or you are filing Form 2555 or 2555-EZ, go to line 31. If zero or		
	less and you are not filing	g Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	30	55,422
31	• If you are filing Form 25	55 or 2555-EZ, see page 8 of the instructions for the amount to enter.		
	 If you reported capital g 	ain distributions directly on Form 1040, line 13; you reported qualified dividends		
		or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured v), complete Part III on the back and enter the amount from line 55 here.	31	10,561
	,	\$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26).		
		30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.		
32		foreign tax credit (see page 8 of the instructions)		
		Subtract line 32 from line 31		10,561
34	Tax from Form 1040. line	44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
		edule J to figure your tax, the amount for line 44 of Form 1040 must be refigured	·	
		(see page 9 of the instructions)	34	14,143
35	Alternative minimum ta	x. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on		
	Form 1040, line 45		35	0

For Paperwork Reduction Act Notice, see page 10 of the instructions. DAA

Form 6251 (2006)

Form 6251 (2006)

Page **2**

Ē	art III Tax Computation Using Maximum Capital Gains Rates			
36	Enter the amount from Form 6251, line 30	·····	36	55,422
27	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			
51	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if			
	necessary) (see page 10 of the instructions)	37	34,982	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the			
	AMT, if necessary) (see page 10 of the instructions)	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or			
	the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, 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).	39	34,982	
40	Enter the smaller of line 36 or line 39			34,982
41	Subtract line 40 from line 36		41	20,440
	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by		·····	20/110
	Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separa	. ,		
	result	••	42	5,314
43	Enter:			
	● \$61,300 if married filing jointly or qualifying widow(er),			
	• \$30,650 if single or married filing separately, or	43	61,300	
	 \$41,050 if head of household. 			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If		62 106	
	you did not complete either worksheet for the regular tax, enter -0-	44	63,106	
AE	Subtract line 44 from line 43. If zero or less, enter -0-	45	0	
40		45		
46	Enter the smaller of line 36 or line 37	46	34,982	
47	Enter the smaller of line 45 or line 46	47		
48	Multiply line 47 by 5% (.05)		▶ 48	
		гі		
49	Subtract line 47 from line 46	49	34,982	
				5 247
50	Multiply line 49 by 15% (.15)	• • • • • • • • • • • • • • • • • • • •		5,247
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line	51.		
E 4	Subtract line 46 from line 40	51		
51	Subtract line 46 from line 40	<u> </u>		
52	Multiply line 51 by 25% (.25)		• 52	
53	Add lines 42, 48, 50, and 52		53	10,561
F 4		269/ (20)		
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by			
	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separa			14,410
	result	• • • • • • • • • • • • • • • • • • • •		<u>+</u> / <u></u> U
55	Enter the smaller of line 53 or line 54 here and on line 31			10,561
				Earm 6251 (2006)

BRUNSTING003703

0000	65									
_	4835		Farm Rent	tal In	cor	ne and Exper	ises			OMB No. 1545-0074
Form	TUUU	(Crop and	Livestock Shares (N			-		sor))		2006
Denar	tment of the Treasury		(Income no	ot subje	ect to	self-employment ta	ix)			Attachment
	al Revenue Service	Atta	ach to Form 1040 or	Form 1	0401	IR. 🕨 See instruct	tions on back.			Sequence No. 3/
Name	(s) shown on tax return									ecurity number -8905
 .	LMER H & NELV		TTNC					Emplo	oyer ID :	number (EIN), if any
_	Did you actively participate			(see in	struct	lions)?	<u> </u>			X Yes No
Pa	rt I Gross Farr	n Rental Incor	ne-Based on Pro	oducti	on.	Include amounts	sconverted	to cas	h or t	he equivalent.
1	Income from production of	of livestock, produce	e, grains, and other c	rops					1	30,084
2a	Cooperative distributions	(Form(s) 1099-PA	TR)	_2a		499	2b Taxable a	mount	2b	499
3a -	Agricultural program pay	ments (see instruct	ions)	3a		2,374	3b Taxabie a	mount	3b	2,374
4	Commodity Credit Corpo		• •						2 a l	
а	CCC loans reported under	er election			· · · ·				<u>4a</u>	
b				4b			4c Taxable a	mount	4 c	
5	Crop insurance proceeds			1	ctions	.): I				
а	Amount received in 2006			5a			5b Taxable a		5b	· · · · · · · · · · · · · · · · · · ·
С	If election to defer to 2007 is						mount deferred fr		_5d	····=···=
6	Other income, including f								6	
7	Gross farm rental incor		-		-			►	7	32,957
	total here and on Schedu								<u> </u>	52,551
Pa	Int II Expenses-I	Farm Rental P	roperty. Do not	includ	e pe	ersonal or living	expenses.			
8	Car and truck expenses	(see			21	Pension and profit-s	haring			
	Schedule F instructions).	Also				plans			21	
	attach Form 4562	8			22	Rent or lease:				
9	Chemicals		1,7	748	а	Vehicles, machinery	',			
10	Conservation expenses (and equipment (see				
	instructions)					instructions)			22a	
11	Custom hire (machine w	ork) <u>11</u>	· <u> </u>		b	Other (land, animals			22b	
12	Depreciation and section	179		1 :	23	Repairs and mainte			23	
	expense deduction not				24	Seeds and plants			24	3,057
	claimed elsewhere	12			25	Storage and wareho			25	1,226
13	Employee benefit progra				26		• • • • • • • • • • • • • • • • • • •		26	2,496
	other than on line 21 (see				27 28	Taxes Utilities			27 28	2,490
14	Schedule F instructions) Feed				29	Veterinary, breeding			-20	
15	Feed			792	23	medicine			29	
16	Freight and trucking	16			30	Other expenses		• • • • • •	1. at. 1	
17	Gasoline, fuel, and oil	17				(specify):				
18	Insurance (other than he				а				30a	
19	Interest:								30b	
а	Mortgage (paid to banks,	etc.) 19a	· · · · · · · · · · · · · · · · · · ·		¢.				30c	
b	Other	<u>19</u> b			d				30d	
20	Labor hired (less employ	ment			е _.				30e	
	credits) (see Schedule F				f.				30f	
	instructions)				g				30g	
		- // /	· · · · ·							0 210
31	Total expenses. Add line							🕨	31	9,319
32	Net farm rental income	· ·								23,638
22	it here and on Schedule								32 33a	All investment is at risk.
33	If line 32 is a loss, check see instructions)		•						33a 33b	Some invest is not at risk
	You may have to comple		etermine vour deductit							1 Joome invest, is not dt lisk
	box you checked (see in:		-		-					
	before going to Form 858		· •							
	Schedule E, line 40					<u> </u>	<u></u>	<u></u>	33c	

For Paperwork Reduction Act Notice, see instructions on back.

DAA

Form 4835 (2006)

Qualified Dividends and Capital Gain Tax Worksheet

Taxpayer Identification Number

282-32-8905

ELMER H & NELVA E BRUNSTING

If you do not have to use the Schedule D Tax Worksheet use this worksheet to figure your tax if any of the following applies:

- You reported qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b)
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13 (or Form 1040NR, line 14) You do not have to file Schedule D if **both** of the following apply:
 - The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statement(s)
 - None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Qualified Dividends and Capital Gain Tax Worksheet - Form 1040, Line 44

1.	Enter the amount from Form 1040, line 43	1.	98,088	_	
2.	Enter the amount from Form 1040, line 9b 2.	15,420		_	
3.	Are you filing Schedule D?				
	Yes. Enter the smaller of line 15 or 16 of				
	Schedule D, but do not enter less than -0- 3.	19,562			
	No. Enter the amount from Form 1040, line 13				
4.	Add lines 2 and 3	34,982			
5	If you are claiming investment interest expense on Form				
	4952, enter the amount from line 4g of that form.				
	Otherwise, enter -055.				
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	34,982		
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	63,106		
8.	Enter the smaller of:				
	• The amount on line 1, or				
	 \$30,650 if single or married filing separately 	8	61,300		
	\$61,300 if married filing jointly or qualifying widow(er), or				
	 \$41,050 if head of household 				
9.	Is the amount on line 7 equal to or more than the amount on line 8?	•			
	Yes. Skip lines 9 through 11; go to line 12 and check the "No" box				
	No. Enter the amount from line 7	9.			
10.	Subtract line 9 from line 8	40			
11.	Multiply line 10 by 5% (.05)			11.	
12.	Are the amounts on lines 6 and 10 the same?				
	Yes. Skip lines 12 through 15; go to line 16				
	No. Enter the smaller of line 1 or line 6	12.	34,982		
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-)		<u></u>		
14.	Subtract line 13 from line 12		34,982		
15.	Multiply line 14 by 15% (.15)			15.	5,247
16.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computat	ion Worksheet, which	ever applies	16.	8,896
17.	Add lines 11, 15, and 16				14,143
18.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computat	ion Worksheet, which	ever applies	18.	17,634
19	Tax on all taxable income. Enter the smaller of line 17 or line 18. Also inc	lude this amount on f	orm 1040, line 44	19.	14,143

Name

Form 1040

2006

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/07) - IA Form 1040 Page 1 IA Tax Return (12/31/07) - IA Form 1040 Page 2 IA Tax Return (12/31/07) - IA Schedule A IA Tax Return (12/31/07) - IA Schedule B IA Tax Return (12/31/07) - IA Form 126 IA Tax Return (12/31/07) - IA Form 6251 IA Tax Return (12/31/07) - IA Required Statements

IA 1040 Iowa Individual Income Tax Long Form 2007

		all spaces. You MUST	fill in your Social Security N		Your Social Secu	rity Number					
Your last na A. BRU		TING	Your first name/middle initi ELMER H	a	282-32-	•	1				
Spouse's las			Spouse's first name/middle	initial		Security Number		heck this box if you or you	r spouse were		
B. BRU			NELVA E		481-30-			5 or older as of 12/31/07.	i opouoo moro		
Current mail	ling a	ddress (number and street, a	partment, lot or suite number) or I	PO Box		Are your name,		Your Occupation	•		
1363	0	PINEROCK LN	· · · · · · · · · · · · · · · · · · ·			your spouse's nar		RETIRED			
City, State, 2	ZIP			applicable, and your address the same as				Spouse's Occupation			
HOUS	TO	<u>N</u>	TX 77079-59	14 on last year's return?				RETIRED			
STEP 2 Fi	iling	Status: Mark one box o	nly.			X YES	NO	Residence on County No.	12/31/07 sch.Dist.No.		
	Sing	le: Were you claimed as	a dependent on another pers	on's iowa	return?	YES NO	_	00 (0000		
			wo-income families may bene					School Distric	t Name		
			is combined return. Spouse L	ise colum		<u> </u>		<u> </u>			
		ed filing separate returns. se's name:		-1-5	SSN:			income: \$			
	-	ifying widow(er) with dep	person. If qualifying person is not	claimed as	a dependent on this	return, enter the pe	rson's nam SSN	•	nder delow.		
STEP 3	Qua	a Barson	endent child. Name: nal Credit: Enter 1 (Enter 2 it	filing joint	t or head of house			<u>1</u> × \$ 40	- s 40		
Exemption	ns	(& spouse IF b Enter 1	for each spouse who is 65 or old					$1 \times 1 \times$	= \$ 20		
			dents: Enter 1 for each depe					x \$ 40	= \$		
		d. Enter f	irst_names_of_dependents_her	re:				e. TOTAL \$	60		
	ſ							<u>1 x \$ 40</u>	= \$ 40		
		(IF filing b. Enter 1 status 3)	if 65 or older and/or 1 if blin					<u>1</u> x \$ 20	= \$ 20		
	1	c. Depen	dents: Enter 1 for each depe	endent				×\$	= \$		
		d. Enter f	irst names of dependents her	re:				e. TOTAL \$	60		
					Spouse/Status 3	A. You or Jo	oint B	. Spouse/Status 3 A	. You or Joint		
STEP 4	1	. Wages, salaries, tips, etc.		1	2,699	2,7	101				
Figure			than \$1,500, complete Sch. B e than \$1,500, complete Sch. B		10,709						
Figure your		. Alimony received	e mair \$1,500, complete Sch. B				12				
gross			n Federal Schedule C or C-EZ	5.							
income		. ,	leral Schedule D		~ ~ ~ ~	2,2	203				
			ederal form 4797	7.							
		. Taxable IRA distributions	••••••••	8.	1,416	2,7					
		Taxable pensions and annu	uities			20,6					
			ps, estates, etc.			25,3	<u>335</u>				
			ederal Schedule F								
			ion	12	2,709		70				
I	13	. Taxable Social Security be	nefits								
4			bonus depreciation adjustment				15.	19,736 🔺	71 /17		
STEP 5		. Payments to an IRA, KEOG		16.	<u></u>	· · · · · · · · · · · · · · · · · · ·	15.	<u> </u>	11,311		
		. One-half of self-employment		17.	<u>.</u>						
> Figure		. Health insurance deduction	• • • • • • • • • • • • • • • • • • • •		1,270	1,2	270				
a your	19	. Penalty on early withdrawal	of savings								
ີ່ສູ້ adjust-	20	. Alimony paid		20.							
ments	21	. Pension/retirement income	exclusion	21.	685	▲ <u> </u>	<u>815</u>				
s to			from Federal form 3903								
income ≧			n.			A					
Staple								1 055.	10 505		
			es 16-24		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • •	25. <u> </u>	<u> 1,955</u> <u> </u> 17,781 ▲	<u>12,585</u> 58,832		
STEP 6		. NET INCOME. SUBTRAC Federal income tax refund	/ overpayment received in 2007	27	541	▲ 1,3	26. 31.6	<u> </u>	50,052		
Figure			employment taxes	28	<u> </u>	<u>−±/ ∼</u>	· <u>+ 0</u>				
your			ADD lines 27 and 28				29.	541	1,316		
Federal							30.	18,322	60,148		
tax	31	. Federal tax withheld		31		▲					
addition	32	. Federal estimated tax payrr	nents made in 2007	32.	3,605	▲ 11,C)15				
and			in 2007 for 2006 and prior years			<u> </u>		• • •			
deduc-		. Deduction for Federal taxes					34	3,605	11,015		
tion	35	. BALANCE. SUBTRACT III	ne 34 from line 30. Enter here and	l on line 36,	side 2	••••••	35	14,717	49,133		
CS								41-00	1a (6/27/07) L07		

BRUNSTING003707

000065		EL	MER	H & NELVA	A E BRU	JNST	ING				2	82-32-8905
2007 IA	10)40, page					B. Spouse/Status 3	Â.	You or Joint	B. Spouse/Stat		A. You or Joint
STEP 7		BALANCE. From		line 35			, -				17	
				uctions from Federal Sche nus depreciation must use	edule A						·	10/100
Figure				nus depreciation must use included in line 5 of Fede		38	,				ete lines	37_40
your		39. BALANC	E. Subtrac	ot line 38 from line 37 or e	enter the	39.	1,170		3,873		if you ite	
taxable		40. Other		deductions from the low		40.					i you ne	SINZE.
income	44				Add lines 39 a		Chandrad		41.	1 1	70	3 973
		Deduction. Che						• • • • • • • •		10	<u> </u>	45,260
				UBTRACT line 41 fro					<u>42</u> . 2,618		<u>)4 /</u>	43,200
STEP 8				nate tax								
Figure		-		6 of Federal tax from		_				-		
your				ch IA 6251.						_ ·	170	0 (10
tax,											170	2,618
credits				mount(s) from Step 3					60	<u>)</u>		
and							-			_	6.0	C 0
checkoff	49.	Total credits. Al	DD lines	47 and 48.							<u>60</u> .	60
contribu-	50.	BALANCE, SUE	BTRACT	line 49 from line 46.	f less than zero	o, enter z	ero.				110	2,558
tions	51.	Credit for nonre	esident or	r part-year resident. A	ttach IA 126 ar	nd Feder	al return.				110	1,457
	52.	BALANCE. SUE	STRACT	line 51 from 50. If les	s than or equal	to zero,	enter zero.		52.	·····	0	1,101
	53.	Other nonrefund	dable low	va credits. Attach IA 1	48 Tax Credits	Schedu	le.		53.		▲	
												1,101
	55.	School district s	surtax/EN	IS surtax. (take perce	ntage from tabl	e, multip	ly by line 54).		55.		0	0
	56.	Total Tax. ADD	lines 54	and 55.					56.			1,101
											57.	1,101
	58. F	Contributions, C ish/Wildlife	Contributio	ons will reduce your n State Fair	efund or add to	the amo	iter here. Dunt you owe. Amounts fighters/Keep Iowa Be	must be	in whole dollars.		-	
		Ba:		58b: ▲						Ente total.	^r 58.	
		-	ND CO	NTRIBUTIONS. ADD				50			59.	1,101
STEP 9	_			d.		60.	<u></u>		<u></u>	╘╶┙═┼╾┇╼╞╼╞╼┠╺╏╼╡╼╎╺┠╺┇╼╵╸		
Figure				ayments made for tax		61.	242		606			
your				Attach IA 130.						-		
credits				ach IA 4136.			····	<u> </u>		-		
orcaito		Check One:		d and dependent care				_		-		
	04.	check one.				64						
	C.F.			y childhood developm						-		
				dit: 7.0% (.07) of Fe						-		
				ach IA 148 Tax Credits So		00. –	242		606	.		
				6.						-		010
											68.	848
STEP 10					e 59 from line 6	68, This i	is the amount you over	paid			69. 🔺	
Figure	70.	Amount of line 6									70. 🔺	
your							State Office Bldg, De	es Moine	s IA 50319-012	D		
refund				ied to your 2008 estim				 _		-		0.5.2
or											-	253
amount		•		nt of estimated tax. Fi			=. Check if a	annualizeo	d income method	is used	73. 🔺	
you owe	74.	Penalty and inte	erest	, 74a. Penalty.			▲ 74b. Interest		A	ADD Enter total	74	
	75.	TOTAL AMOU	INT DUE	ADD lines 72, 73 ar	nd 74, and enter	r here.			PA	Y THIS AMOUNT	75. 🔺	253
		To pay by mai	il: lowa	Income Tax - Docu	ment Process	ing, PO	Box 9187, Des Moin	ies IA 50	306-9187. Make	check payable t	o Treasu	irer, State of Iowa
STEP 11	mour	it of tax you owe		s checkoff does not in ease your refund.	crease the	STEP	P 12			STEP 13		
		SPOUSE	_ ▲ ,	YOURSELF		NEXT	YEAR,			COW-CALF REF	UND Att	ach IA 132.
\$1.50 to D	emoc	ratic Party		\$1.50 to Democ	ratic Party	Would	you like to receive a t	ooklet? T	his	Do NOT use these	amount	s to increase your duce the amount you
\$1.50 to R	epubl	ican Party		\$1.50 to Republ	ican Party	option	is not available to electron	ctronic file	ers.	owe (line 72).		aude and amount you
\$1.50 to C	ampa	ign Fund		\$1.50 to Campa	ign Fund		0.	L Y	es	Spouse: \$		
·····							▲ 1.	N		You: \$		A
STEP 14							rjury that I (we) have a dge and belief, it is a t					
	_	IGN HERE SSN(s)					which the preparer has				or prepar	e
	-	our math					RICHARD	K RI	<u>IKKERS</u>	CPA		4/01/08
 Attact 	n all V	V-2s					Preparer's Signature					Date
							KROESE &	KRC	DESE P.(2.		
Your Signa	ature					Date	540 NORI	'H MZ	AIN AVE	NUE		
							SIOUX CH	INTER	ર	IA 512	250-1	1824
Spouse's	Signa	ture	· · ·			Date	Address					
	-						712-722-	3375			42	-1277139
	eleph	one Number			. Aneil 20. 24	0.00	Daytime Telephone N	lumber		0 and 75 abarra	identi	fication Number
CS				This return is du	e April 30, 2		mannig A	uui 8558	a. See mies /	0 and 75 above	•	41-001b (8/22/07)

BRUNSTING003708

000065

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

2007 IA 1040 Schedule A

lowa Itemized Deductions

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

				Security Numb	
		NELVA E BRUNSTING			<u> </u>
NOTE: If you	have	e Federal Bonus Depreciation, please see the 2007 Expanded Instructions on Do not include health insurance premiums deducted on IA 1040, line 18.			
Medical and	1.	Medical and dental expenses 1.			
Dental	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus			
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2.			_
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	<u></u>	3	0
Taxes You	4.	State and Local (Check only one box): a Other state and local income taxes. Do not include lowa income Tax. Include School District Surfax and EMS Surfax paid in 2007 OR b d <t< th=""><th></th><th>,</th><th></th></t<>		,	
Paid		b General sales taxes only from line 5b of the Federal Schedule A.	000	•	
	5.				
	6. 7.	Personal property taxes, including vehicle registration	22		
	1.	Other taxes. List the type and			
	8.	amount. 7 Add amounts on lines 4, 5, 6, and 7. Enter the total here			1,058
					1,000
Interest	9a	Home mortgage interest and points reported on Federal form 1098 9a.			
You	9b	Home mortgage interest not reported on Federal form 1098			
Paid	10.	Points not reported on Federal form 1098			
	11.	Qualified mortgage insurance premiums			
	12.	Investment interest. Attach Federal form 4952 if required 12			
		Add lines 9a-12. Enter total here.	<u></u>	13	
Gifts	14.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant	985		
to		Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 53) 143,			
Charity	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.			0.005
	17.	Add lines 14 through 16. Enter total here.			3,985
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach Federal form 4684.	<u></u>	18.	
Job Expenses	19.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required 19			
and	20.	Tax preparation fees 20			
Misc.	21.	Other expenses. List type and	1 4 0		
Deductions		amount. <u>SEE STATEMENT 1</u> 21 21	$\frac{140}{140}$		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here	140		
	23.	Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus	200		
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here 23.			0
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	<u></u>		0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List typeand amount.		25.	
Total	26.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,			
Itemized	~	from line 14 of the IA 1040 is \$156,400 or less (\$78,200 or less if married filing separately	F		
Deductions		for Federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	5,043
Doudonono		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,			
		from line 14 of the IA 1040* is more than \$156,400 (\$78,200 if married filing separately			
		for Federal tax purposes), you must complete the lowa Itemized Deductions Worksheet, IA 104,			
		to calculate your total deductions.			
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
	Co	mplete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE			YOU
Proration of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b. <u>17, 7</u>	81 :	27a.	58,832
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		• • • • • • • • • • • • •	76,613
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		29.	76.791%
Between	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A			3,873
Spouses	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using	,		,
		filing status 4, enter this amount on line 39, Col. A of your spouse's return	OUSE)	31.	1,170
41-004a (9/13/07)		'if you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4.	,		•
CS					

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

2007 IA 1040 Schedule B

Interest and Dividend Income

• /	own on page 1 of the IA 1040 H & NELVA E BRUNSTING		S		surity Number 32-8905
·	ist report all taxable interest and dividends on IA 1040, even if you are not required to	complete Schedule	В.		
PART I: NTEREST	You must complete this part if you received more than \$1,500 in interest in 2007. Int should be reported includes earnings from savings and loan associations, mutual sa banks, credit unions, and bank deposits; State and municipal bonds (see instructions Taxable interest Income), and interest from tax refunds. Do not report interest from	avings banks, coope s for IA 1040, line 2	erative		
NCOME Interest	For each payer, indicate the type of account. If the interest was earned by you, chec "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest check "Joint." Check only one for each payer. Income. List Names of All Payers.				
[of Payer	Check o Taxpayer	ne for each		AMOUNT
EDWAI	RD JONES		opouse	X	2,471
EDWAI	RD JONES			X	2,929
			· · · · · ·		
	xable Interest Income. amounts; enter here and on IA 1040, line 2	I			5,400

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2007. Deduct that portion of any net dividend from mutual funds that is attributable to Federal securities.

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

INCOME

Dividend Income. List Names of All Payers.

	Check o			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION			Х	3,851
DEERE & CO			Х	1,063
EDWARD JONES			Х	16,507
				·
		-		· · · · · · · · · · · · · · · · · · ·
Total Taxable Dividend Income.		-		
Add the amounts; enter here and on IA 1040, line 3				21,421
	· · · · · · · · · · · · · · · · · · ·			41 004b /7/17/

41-004b (7/17/07)

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

2007 IA 126

lowa Nonresident and Part-year Resident Credit

	Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING			cial Security Number 82-32-8905
		OU M	UST FILE THIS FOR	
	You are a nonresident of Iowa	 You are a nonresident of Iowa with income from Iowa sources, or 		
	You are a part-year resident of Iowa		u are a part-year lo	wa resident
		10	u are a part-year io	Walesiden
	Date moved into Iowa:		h this form and a c	ony of your Fodoral
				copy of your Federal
	Date moved out of Iowa:		n to your lowa retu	
				e income on the IA 126. ng filing status 3 or 4.
	Your spouse is a part-year resident of Iowa			
	Date moved into Iowa:		IOWA-SOUR	
	and/or	E	. SPOUSE	A. YOU OR JOINT
	Date moved out of Iowa:		ling Status 3 Only	
		L		
1.	Wages, salaries, tips, etc.	. 1.		
2.	Taxable interest income	. 2.		
З.	Ordinary dividend income	. 3.	· · · · · · · · · · · · · · · · · · ·	
4.	Alimony received	4.		
5.	Business income or (loss)	5.		
6.	Capital gain or (loss)	6.		
7.	Other gains or (losses)	7.	•••••••	
8.	Taxable IRA distributions	8.		
9.	Taxable pensions and annuities	9.	· · · ·	
10.	Rents, royalties, partnerships, estates, etc.	10.		25,335
11	Farm income or (loss)	. 11.		
12	the second second second and the second s	12		
	Unemployment compensation Taxable Social Security benefits.	13		
	Other income, gambling income, bonus depreciation			
		14		
15		. 17.		
10.	GROSS INCOME. ADD lines 1-14. Payments to an IRA, KEOGH or SEP while an Iowa resident	. 10.	•	
10.		. 17	<u></u>	
17.	Deduction for self-employment tax	. 10		
10.	Health insurance deduction	. 10.		
19.	Penalty on early withdrawal of savings	. 19.		
	Alimony paid	. 20.		
21.	Pension/retirement income exclusion	. 21.		
22.	Moving expense deduction into Iowa only	. 22.		
	lowa capital gains deduction			
	Other adjustments	. 24.		
25.	Total adjustments. ADD lines 16-24.	. 25.		
26.	IOWA NET INCOME. SUBTRACT line 25 from line 15.	. 26.	17 70	25,335
27	All-source net income from line 26, IA 1040	. 27.	17,78	
			100.0%	
28.	lowa income percentage: Divide line 26 by line 27 and enter percentage.	. 28.		<u>%</u> <u>43.06</u> %
	Nonresident/part-year resident credit percentage:			
	Subtract the percentage on line 28 from 100.0%.	. 29.	100.00	
30.	lowa tax on total income from line 43, IA 1040	. 30.	47	
31.	Total credits from line 49, IA 1040	31.	6	
32.	Tax after credits. Subtract line 31 from line 30.	32.	41	
33.	Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	41	0 1,457

ENTER THIS AMOUNT ON LINE 51 OF 1A 1040

lowa Department of Revenue

www.state.ia.us/tax

IA 6251 2007

	owa Minimum 1	Tax Computation
Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.	
ELMER H BRUNSTING	282-32-890	15
		<u> </u>
PART I: Adjustments and Preferences, see instructions	line 7	
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on 1. Medical and dental (line 2, federal form 6251)	ine 7.	
2. Taxes (line 3, federal form 6251 less any lowa income tax included on that line)	2.	1,058
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251		
4. Miscellaneous itemized deductions (line 5, federal form 6251)		
5. Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line)	5.	
6. Investment interest (line 8, federal form 6251 less interest and expense related to private	·····	
activity bonds issued after 8/7/86)	6.	0
7. Post - 1986 depreciation (line 17, federal form 6251)		
8. Adjusted gain or loss (line 16, federal form 6251)		
9. Incentive stock options (line 13, federal form 6251)	9.	
10. Passive activities (line 18, federal form 6251)	10.	
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	<u> </u>	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (in. 20) a h. Patron's adjustment h.		
D. Depreciation (pre-1967)		
d. Large partnerships (line 15) d.		
e. Long-term contracts (line 21) e l. Tax shelter farm activities l f. Loss limitations (line 19) f m. Related adjustments (see instr.) (line 26) m		
g. Mining costs (line 22) g	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12		1,058
	13	1,000
PART II: Alternative Minimum Taxable Income		
14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14.	45,260
15. Net operating loss deduction. Do not enter as a negative amount		· · · · ·
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$156,400 (more than \$78,200 if		
married filing separately for federal purposes), see instructions for amount to enter on this line	16. ()
17. Combine lines 14, 15 and 16		45,260
18. Add lines 13 and 17	40	46,318
19. Alternative tax net operating loss deduction (see instructions)		
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	46,318
PART III: Exemption Amount and Alternative Minimum Tax		
21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	21	17,500
22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er)) 22	75,000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23	0
24. Multiply line 23 by 25% (0.25)	24.	
25. Subtract line 24 from line 21. If result is zero or less, enter zero	25.	17,500
26. Subtract line 25 from line 20		28,818
27. Multiply line 26 by 6.7% (0.067)	07	1,931
28. Regular tax after credits. See instructions.	28.	2,558
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041,		· · · · ·
line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero		0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.		
30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter zer	o 30	25,335
31. Total net income plus total adjustments and preferences (see instructions)	31	
32. Divide line 30 by line 31 and enter the result to three (3) decimal places		0.423
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041,		
line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.		0
* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust.		

41-131a (7/23/07)

Statement 1 - Schedule A, Other Expenses Subject to 2% AGI Limit

Description	A	mount
OTHER INVESTMENT EXPENSE	\$	40
SAFE DEPOSIT BOX		100
TOTAL	\$	140

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>US Tax Return (12/31/07) - Form 1040 Page 1</u>
<u>US Tax Return (12/31/07) - Form 1040 Page 2</u>
<u>US Tax Return (12/31/07) - Schedule B</u>
US Tax Return (12/31/07) - Schedule D Page 1
US Tax Return (12/31/07) - Schedule D Page 2
US Tax Return (12/31/07) - Schedule E Page 2
US Tax Return (12/31/07) - Form 6251 Page 1
US Tax Return (12/31/07) - Form 6251 Page 2
US Tax Return (12/31/07) - Form 4835 - SHARE CROP
US Tax Return (12/31/07) - Capital Gain Tax Worksheet

104	0	Department of the Treasury—Internal Revenue S U.S. Individual Income Tax		200	7 (99)	IRS Use Only-	Do not w	rite or stan	e in this snace
	Ť	For the year Jan. 1-Dec. 31, 2007, or other tax			, 2007, endi				No. 1545-0074
Label		Your first name and initial Last n		<u></u>	<u> </u>	<u> </u>	Your		urity number
(See	AB	ELMER H BRU	UNSTING					32-32-	•
instructions on page 12.)	E	If a joint return, spouse's first name and initial Last n	ame						security number
Use the IRS	L	NELVA E BRU	UNSTING					31-30-	
iabel.	Н	Home address (number and street). If you have	a P.O. box, see	e page 12.		Apt. no.			ust enter
Otherwise, please print	E	13630 PINEROCK LN						your S	SN(s) above. 🔺
or type.	R	City, town or post office, state, and ZIP code. If	you have a forei	ign address, s	ee page 12.		Che	eckina a b	ox below will not
Presidential		HOUSTON	<u>TX 770</u>	<u>079-59</u>	14				tax or refund.
Election Campai	ign 🕨	Check here if you, or your spouse if filing jo	bintly, want \$3					You	
	1	Single		4 He the	ad of house qualifying p	hold (with qualifying p erson is a child but n	erson). (S ot your d	See page 1 ependent, e	3.) If
Filing Status	2	Married filing jointly (even if only one had incon	ne)		s child's nan				
Check only	3 [_ Married filing separately. Enter spouse's SSN a	above	5 Qu	alifying wide	w(er) with dependent	child (se	e page 14)	
one box.		and full name here.		_					
	6a	X Yourself. If someone can claim you as	a dependent,	do not cheo	ck box 6a			٦	Boxes checked2
Exemptions	b	X Spouse		<u></u>	<u></u>	· · · · · · · · · · · · · · · · · · ·	<u></u>	<u>, </u>	No. of children on 6c who:
	С	Dependents:		(2) Depe	endent's	(3) Depende	enťs	(4) ✓ if qual. child	 lived with you
			1	social secur		relationship	to	for child tax cr. (see	 did not live with
		(1) First name Last name				you		page 15)	you due to divorce or separation
				-				+	(see page 16)
If more than four dependents, see		·····						+++	Dependents on 6c
page 15.		·····						┝┝╋╌	not entered above
									Add numbers on
						· · · · · · · · · · · · · · · · · · ·		<u></u>	lines above ►
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2		••••	· · · · · · · · · ·		····· -	7	10 504
	8a ⊾	Taxable interest. Attach Schedule B if requ			1 05			8a	19,504
Attach Form(s) W-2 here. Also	b	Tax-exempt interest. Do not include on lin			08	<u>_</u> /	929	seconderers	01 /01
attach Forms	9a b	Ordinary dividends. Attach Schedule B if re Qualified dividends (see page 19)				16,		9a	21,421
W-2G and	ы 10	Taxable refunds, credits, or offsets of state	and local inco			<u> </u>		10	
1099-R if tax was withheld.	11	A Kana and a second second						11	
	12	Business income or (loss). Attach Schedule	C or C=F7	• • • • • • • • • • • • •			–	12	
If you did not	13	Capital gain or (loss). Attach Schedule D if rec						13	4,406
get a W-2, see page 19.	14	Other gains or (losses). Attach Form 4797	junca. In not require					14	1,100
eee page te.	15a	IRA distributions			b Taxabie	amount (see page	21)	15b	4,116
	16a	Pensions and annuities 16a				amount (see page	·	16b	20,696
Enclose, but do	17	Rental real estate, royalties, partnerships, \$	S corporations,				· •	17	25,335
not attach, any	18	Farm income or (loss). Attach Schedule F						18	
payment. Also, please use	19	Unemployment compensation					· · · · ⊢	19	
Form 1040-V.	20a	Social security benefits 20a	28	3,762	b Taxable	amount (see page	24)	20b	24,448
	21	Other income. List type and amount (see page 24						21	
	22	Add the amounts in the far right column for	lines 7 through	h 21. This is	your total	income	``▶ [22	119,926
	23	Educator expenses (see page 26)			23				
Adjusted	24	Certain business expenses of reservists, p	erforming artist	ts, and	I T				
Gross		fee-basis government officials. Attach Form	1 2106 or 2106	6-EZ	24				
Income	25	Health savings account deduction. Attach F	Form 8889		25				
	26	Moving expenses. Attach Form 3903			26				
	27	One-half of self-employment tax. Attach So	hedule SE		27				
	28	Self-employed SEP, SIMPLE, and qualified			28				
	29	Self-employed health insurance deduction (29	··· .	-		
	30	Penalty on early withdrawal of savings			30				
	31a	Alimony paid b Recipient's SSN > _			31a	, . _			
	32	IRA deduction (see page 27)			32				
	33	Student loan interest deduction (see page 3	30)		33				
	34	Tuition and fees deduction. Attach Form 89	917						
	35	Domestic production activities deduction. A	ttach Form 89	03	35				
	36	Add lines 23 through 31a and 32 through 35		• • • • • • • • • • • • •			··:· 🛏	36	110 000
For Disclosure	37 Privaci	Subtract line 36 from line 22. This is your a Act, and Paperwork Reduction Act Notic		the second s	<u></u>	<u></u>		37	119,926
	Invac	Act and Faperwork Reduction Act Note	.e, see paye o						Form 1040 (2007)

000065 Form 1040 (2007)	ELM	ER H & NELVA E BRUNSTING	28:	2-32-8905 Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38	119,926
and	39a	Check X You were born before January 2, 1943, Blind. Total boxes		
Credits		if: L X Spouse was born before January 2, 1943, Blind. Schecked ▶ 39a	2	
Standard	ь	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here		
Deduction		Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,800
for-	41	Subtract line 40 from line 38	41	107,126
 People who checked any 	42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line	42	6,800
box on line 39a or 39b or	43	6d. If line 38 is over \$117,300, see the worksheet on page 33	43	100,326
who can be	44	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972		
claimed as a dependent,			44	15,853
see page 31.	45	c Form(s) 8889 Alternative minimum tax (see page 36). Attach Form 6251	45	
• All others:	46		46	15,853
Single or		Add lines 44 and 45 Credit for child and dependent care expenses. Attach Form 2441 47	40	
Married filing separately,	47		-	
\$5,350	48		-	
Married filing	49	Education credits. Attach Form 8863	-	
jointly or	50	Residential energy credits. Attach Form 5695	7	
Qualifying widow(er),	51	Foreign tax credit. Attach Form 1116 if required 51	4	
\$10,700	52	Child tax credit (see page 39). Attach Form 8901 if required	-	
Head of	53	Retirement savings contributions credit. Attach Form 8880	_	
household, \$7,850	54	Credits from: a Form 8396 b Form 8859 c Form 8839	_	
	55	Other credits: a Form 3800 b Form 8801		
		c Form 55		
	56	Add lines 47 through 55. These are your total credits	56	7
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	15,846
Other	58	Self-employment tax. Attach Schedule SE	58	
Taxes	5 9	Unreported social security and Medicare tax from: a Form 4137 b Form 8919	59	
Iddes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2, box 9	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your total tax	63	15,846
	64	Federal income tax withheld from Forms W-2 and 1099 64		
Payments	65	2007 estimated tax payments and amount applied from 2006 return 65 14,160		
If you have a	66a	Earned income credit (EIC) 66a		
qualifying	b	Nontaxable combat pay election 66b		
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59) 67		
	68		-	
	69	Additional child tax credit. Attach Form 8812 68 Amount paid with request for extension to file (see page 59) 69	-	
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 70		
	71	Refundable credit for prior year minimum tax from Form 8801, line 27 71		14 160
Defend	72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	72	14,160
Refund	73			<u> </u>
Direct deposit? See page 59	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	
and fill in 74b,	► b			
74c, and 74d, or Form 8888.	► d	Account number 008519001143		
	75	Amount of line 73 you want applied to your 2008 estimated tax 75		1 (0)
Amount	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60	76	1,686
You Owe	77	Estimated tax penalty (see page 61) 77		
Third Party	, Do you	want to allow another person to discuss this return with the IRS (see page 61)?	the fo	
Designee	Designe			
	name	PREPARER Phone no.	► tofmuk	powledge and
Sign	belief, th	enalties of penjury, I declare that I have examined this return and accompanying schedules and statements, and to the bes ey are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prepa	arer has a	any knowledge.
Here	Your sig		1	Daytime phone number
Joint return? See page 13.		RETIRED		 Define the second s second second se second second s
Keep a copy for your	Spouse's	s signature. If a joint return, both must sign. Date Spouse's occupation		
records.		RETIRED		<u>. R</u> ite da la
	Preparer		- I	Preparer's SSN or PTIN
Paid	signature	RICHARD K RIKKERS CPA 4/01/08 self-employed L		P00144154
Preparer's	Firm's na	ame (or KROESE & KROESE P.C.	EIN	42-1277139
Use Only	yours if	self-employed), 540 NORTH MAIN AVENUE	Phone r	no.
-	address,	and ZIP code SIOUX CENTER IA 51250-1824	712-	-722-3375

Form	1040	(2007)
------	------	--------

.,		m 1040. Do not enter name and social security number if shown on other side.			security n	
ELMER 1	H	& NELVA E BRUNSTING		-32	-8905	
		Schedule B—Interest and Ordinary Dividend	ls			Attachment Sequence No. 0
	1	List name of payer. If any interest is from a seller-financed mortgage and the				Amount
Part I		buyer used the property as a personal residence, see page B-1 and list this			1	
Interest		interest first. Also, show that buyer's social security number and address 🕨				
		BANK OF AMERICA				16,95
(See page B-1		DEPT OF TREASURY H BONDS				8
and the instructions for		EDWARD JONES				2,47
Form 1040,						
line 8a.)		,				····_
				1		
Note. If you						
received a Forn 1099-INT, Form						
1099-OID, or		· ·				
substitute						
statement from a brokerage firr		· · · · · · · · · · · · · · · · · · · ·	,			
list the firm's	,					
name as the						
payer and enter the total interes						
shown on that	L					
form.	2	Add the amounts on line 1		_ 2		19,50
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				
		Attach Form 8815	· · · · :	3	<u> </u>	
		Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a		4		19,50
		te. If line 4 is over \$1,500, you must complete Part III.			<u> </u>	Amount
B (U	5	List name of payer				
Part II		CHEVRON CORPORATION			ļ	3,85
Ordinary		DEERE & CO			<u> </u>	1,06
Dividends	5	EDWARD JONES				<u>16,50</u>
(See page B-1					<u> </u>	
and the instructions for						
Form 1040,		· · · · · · · · · · · · · · · · · · ·				
line 9a.)						
Note. If you				5		
received a Form	n	· · · · · · · · · · · · · · · · · · ·			<u> </u>	
1099-DIV or					<u> </u>	
substitute statement from		· · · · · · · · · · · · · · · · · · ·				
a brokerage firr	n,					
list the firm's		,				
name as the payer and enter	-				ļ	
the ordinary					·	
dividends show	n					••••
on that form.						
					<u> </u>	
	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a		6	l	21,42
	No	te. If line 6 is over \$1,500, you must complete Part III.				1 1
	ou i	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had				Yes No
	fore	eign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.				
Foreign	7a	At any time during 2007, did you have an interest in or a signature or other authority over a financial				
Accounts		account in a foreign country, such as a bank account, securities account, or other financial account?				
and Trust	S	See page B-2 for exceptions and filing requirements for Form TD F 90-22.1				
	b	If "Yes," enter the name of the foreign country				
(See B-2)	8	During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a				
page B-2.)		foreign trust? If "Yes," you may have to file Form 3520. See page B-2				

For Paperwork Reduction Act Notice, see Form 1040 instructions. DAA

Schedule B (Form 1040) 2007

Name	tment of the Treasury al Revenue Service	Use Sched	lule D-1 to li	ist additi	onal transactions for lin	es 1 and 8.		Attachment Sequence No. 12
	(s) shown on return LMER H & NELVA E BF	UNSTING	<u></u>				Your social s 282-32-	ecurity number -8905
Pa	rt I Short-Term Capital (Gains and Los	ses-Asse	ts Held	l One Year or Less			
	(a) Description of property (Example: 100 sh. XYZ Co.)	acquired (Mo., day, yr.) (Mo., d		(C) Date sold (d) Sales r (Mo., day, yr.) the instruct		(see pa	or other basis age D-7 of structions)	(f) Gain or (loss) Subtract (e) from (d)
1	REGENT BK DAVIE FI	A 1/11/07	7/16	/07	19,000		19,000	
2	Enter your short-term totals, if any, fro			2				
3	Total short-term sales price amoun column (d)	its. Add lines 1 and	1 2 in	3	19,000			
4 5	Short-term gain from Form 6252 and Net short-term gain or (loss) from par Schedule(s) K-1	short-term gain or therships, S corpor	(loss) from Fo ations, estate	es, and tr	usts from			
6	Short-term capital loss carryover. Enter Carryover Worksheet on page D-7 of	er the amount, if an	y, from line 1	0 of you	r Capital Loss			[
7	Net short-term capital gain or (loss). Combine lines 1	through 6 in	column (<u>f)</u>		7	// / /
Pa	rt II Long-Term Capital C	Sains and Los	ses-Asset	ts Held	More Than One Y	ear		
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date s (Mo., day,		(d) Sales price (see page D-7 of the instructions)	(see pa	or other basis age D-7 of structions)	(f) Gain or (loss) Subtract (e) from (d)
8	29000 SH HOUSEHOLD			/07	29,000		29,000	
	· · · · · · · · · · · · · · · · · · ·							
9	Enter your long-term totals, if any, fro	m Schedule D-1,						
-	Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d)	ts. Add lines 8 and	9 in	9	29,000			
10	line 9 Total long-term sales price amount	ts. Add lines 8 and m gain from Forms	9 in 2439 and 62	252; and	long-term gain or		11	
10 11	line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term	is. Add lines 8 and m gain from Forms 324 nerships, S corpora	9 in 2439 and 62 ations, estate	252; and s, and tru	long-term gain or			
10 11 12 13	line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 86 Net long-term gain or (loss) from part Schedule(s) K-1 Capital gain distributions. See page D Long-term capital loss carryover. Enter	is. Add lines 8 and n gain from Forms 24 nerships, S corpora -2 of the instruction r the amount, if an	9 in 2439 and 62 ations, estate ns y, from line 1	252; and l s, and tru 5 of your	long-term gain or usts from Capital Loss		<u>12</u> <u>13</u>	4,400
9 10 11 12 13 14 15	line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 86 Net long-term gain or (loss) from part Schedule(s) K-1 Capital gain distributions. See page D	is. Add lines 8 and m gain from Forms 324 -2 of the instruction r the amount, if an of the instructions . Combine lines 8 f	9 in 2439 and 62 ations, estate ns y, from line 1 hrough 14 in	252; and fru s, and tru 5 of your column (long-term gain or usts from Capital Loss f). Then go to		12 13 14	4,400

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SCHEDULE D

(Form 1040)

Capital	Gains	and	Losses
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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 200 Attachment Sequence No. 12

ELMER	Η	&	NELVA	Е	BRUNSTING
Schedule D (F	Form	104	0) 2007		

282-32-8905

Page 2

Pa	Part III Summary		
16	Combine lines 7 and 15 and enter the result	16	4,406
	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. 		
	 A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. 		
	 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?		
	X 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	
40	Entry the encount of any free line 40 of the Unexcentional Destine 4000 Onio Mind should be		
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	▶ 19	
	page D-9 of the instructions		
20	Are lines 18 and 19 both zero or blank?		
	[X] Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for		
	Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 40. 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	24	
	• (\$3,000), or if married filing separately, (\$1,500)	<u>21 (</u>	
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.	and the second	
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?	1 (f -	
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividende and Capital Cain Tax Worksheet on page 25 of the lastractions for		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for		
	Form 1040 (or in the Instructions for Form 1040NR).		ana ahaa
	No. Complete the rest of Form 1040 or Form 1040NR.		state in the
		Schedule D (F	Form 1040) 2007

DAA

Sch	nedule E (Form 1040) 2007					A	ttachi	nent Seq	uence	No. 13	5	Page 2
Naп	ne(s) shown on return. Do not enter name and s	ocial security number if shown	on other side.					Your	social	security	number	
Ŧ	ELMER H & NELVA E BR	UNSTING						282	-32	-890	5	
	ution. The IRS compares amounts report		amounts shown	on Sched	ule(s) K-1				. 52		<u> </u>	
F	2art II Income or Loss From which any amount is not at										or	
27	Are you reporting any loss not allowed in	a prior year due to the at-	risk or basis limi	tations, a	prior year	unallow	ed		_			
	loss from a passive activity (if that loss w	•		bursed pa	rtnership (expense	es?		L Y	es 🛛	No	
	If you answered "Yes," see page E-6 be	fore completing this section	1. <u> </u>		b) Enter P fo		heck if				(1) (1)	
28		(a) Name			partnership; S r S corporatio	fore	eign		Emplo Entificati numbe	ion	any an	heck if nount is at risk
A									nambe	·····		
в					·							
c												
<u>D</u>	L	· · · · · · · · · · · · · · · · · · ·										
	Passive Income and	1			<u>Nor</u>	npassiv	e inc	ome and	Loss	······		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	1	npassive lo ichedule K				179 expen n Form 4			Nonpassive m Sched	
<u>A</u>		<u> </u>			·							
<u>B</u>		<u>+</u>						-		<u> </u>		
<u>с</u> D	<u>}</u>									<u> </u>		·
<u>2</u> 9a	Totals			6 6 6			631					
Ŀ					2			000000000000000000000000000000000000000	1019230100100			
30	Add columns (g) and (j) of line 29a								30			
31	Add columns (f), (h), and (i) of line 29b								31	K		
32	Total partnership and S corporation	. ,	ne lines 30 and 3	31. Enter t	he							
	result here and include in the total on Part III Income or Loss Fron		<u> </u>	<u></u>	<u></u>	<u></u>	<u></u>		32	I		
<u> </u>	Part III Income or Loss Fron	(a) Name	5								Employer	
	1	(a) Name							identification number			Der
<u>A</u>									<u> </u>			
B	Passive Incom	e and Loss		I		Nonr	acci	e Incom	⊥ a and	1.055		
	(c) Passive deduction or loss allowed	(d) Passive in	come	(e) Deduction or loss				(f) Other income from				
	(attach Form 8582 if required)	from Schedul			• •	chedule		_	Schedule K-1			
<u>A</u>												
B		s	<u> </u>				in disc	1				
34a							1998					100 Mar 201
35	Add columns (d) and (f) of line 34a								35	<u> </u>		
36	Add columns (c) and (i) of line 34b				•••••	•••••		• • • • • • • •	36	/		
37	Total estate and trust income or (los							• • • • • • • •				
	include in the total on line 41 below	<u></u>	<u></u>		<u></u>	<i></i>		<u></u>	37			
P	art IV Income or Loss From	n Real Estate Mortg			<u>nduits (</u>	(REMI	Cs)-	Residu	<u>al Ho</u>	older		
38	(a) Name	(b) Employer identification number	(c) Excess inc Schedules (see page	Q, line 2c		axable in Schedu		(net loss) , line 1b			come from	
								_				
<u>39</u>	Combine columns (d) and (e) only. Ent	er the result here and inclu	ide in the total or	n line 41 b	elow	<u></u>	<u></u>	<u></u>	39	L		
	Part V Summary								1	<u> </u>	2	5 225
40 41	Net farm rental income or (loss) from F Total income or (loss). Combine lines 26,		,	1040 line	17 or Form	1040NE		18	40		2	5, <u>335</u> 5,335
41	Reconciliation of farming and fishin											<u></u>
	and fishing income reported on Form 4	• • •	-							1 混 前		
	1065), box 14, code B; Schedule K-1 (арана С		
•-	Schedule K-1 (Form 1041), line 14, cod				42		36	5 <u>,</u> 761				
43	Reconciliation for real estate professional (see page E-2), enter the								•			
	anywhere on Form 1040 or Form 1040 in which you materially participated und	INR from all rental real est	ate activities		43	Ör.						

Schedule E (Form 1040) 2007

DAA

Form 6251	

Alternative Minimum Tax-Individuals

See separate instructions.

OMB No. 1545-0074 2007

	Department of the Treasury Internal Revenue Service (99) Attach to Form 1040 or F	orm 1040NR.			Attachment Sequence No.	32
	lame(s) shown on Form 1040 or Form 1040NR		Your soci	al secu	rity number	
	ELMER H & NELVA E BRUNSTING		282-3	32-8	905	
	Part I Alternative Minimum Taxable Income (See instructions	for how to complete ea	ch line.)			
1	1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to I	ine 2. Otherwise,				
	enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as	a negative amount.)		<u> </u>	119,	<u>926</u>
2	2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025	5) of Form 1040, line				
	38. If zero or less, enter -0-			2		
	3 Taxes from Schedule A (Form 1040), line 9			3		
	4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on pa			•		
5	5 Miscellaneous deductions from Schedule A (Form 1040), line 27			5		
	6 If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter					
	line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for So	hedule A (Form 1040)		<u> (</u>)
	7 Tax refund from Form 1040, line 10 or line 21)
8	8 Investment interest expense (difference between regular tax and AMT)			3		
9	9 Depletion (difference between regular tax and AMT)			•		
10	0 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		1	0		
	1 Interest from specified private activity bonds exempt from the regular tax			1		684
12	2 Qualified small business stock (7% of gain excluded under section 1202)		1	2		
13	3 Exercise of incentive stock options (excess of AMT income over regular tax income)		1	3		
14	4 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		1	4		
15	5 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		1	5		
				6		
17		I AMT)	1	7		
18	a a construction of the co			8		0
19	and the second sec		1	9		0
20	0 Circulation costs (difference between regular tax and AMT)		2	0		
21	1 Long-term contracts (difference between AMT and regular tax income)		2	1		
22	2 Mining costs (difference between regular tax and AMT)		2	2		
23	3 Research and experimental costs (difference between regular tax and AMT)		2	3		
24	4 Income from certain installment sales before January 1, 1987		2	4 ()
	5 Intangible drilling costs preference			5		
26				6		
27	7 Alternative tax net operating loss deduction			7 ()
28	8 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing s					
	28 is more than \$207,500, see page 7 of the instructions.)	<u></u>	2	8	120,	610
1	Part II Alternative Minimum Tax					
29	9 Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)					
	IF your filing status is AND line 28 is not over	THEN enter on line 29				
	Single or head of household \$112,500	\$44,350				
	Married filing jointly or qualifying widow(er) 150,000	66,250				
	Married filing separately 75,000		2	9	66,	2 <u>50</u>
	If line 28 is over the amount shown above for your filing status, see page 7 of the instru-	ictions.				
30	0 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- he	ere and on lines 33 and 35				
	and skip the rest of Part II		3	0	54,	<u>360</u>
31	• If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter.	Г				
	 If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified d 					
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (a for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here		3.	1	11,	843
	 All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply li 	r				
	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately					
32	2 Alternative minimum tax foreign tax credit (see page 8 of the instructions)	·				7
	3 Tentative minimum tax. Subtract line 32 from line 31			3	11,	<u>836</u>
34	4 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit					
	line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 104	0 must be refigured				
	without using Schedule J (see page 9 of the instructions)			4	15,	846
35	5 Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter					
	Form 1040, line 45		3	5		0

For Paperwork Reduction Act Notice, see page 10 of the instructions.

COMPASSION H & NELVA E BRUNSTING

Form 6251 (2007)

Page **2**

	art III Tax Computation Using Maximum Capital Gains Rates				Page 2
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the	e amount from			54 260
	line 3 of the worksheet on page 8 of the instructions		••••••	36	54,360
7	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line				
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for				
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if				
	necessary) (see page 9 of the instructions). If you are filing Form 2555 or	27	20,826		
_	2555-EZ, see page 10 of the instructions for the amount to enter	37	20,020		
8	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the				
	AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555				
	or 2555-EZ, see page 10 of the instructions for the amount to enter	38			
9	If you did not complete a Schedule D Tax Worksheet for the regular tax or				
	the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, 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). If you are filing				
	Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to		20.000		
	enter	39	20,826		
0	Enter the smaller of line 36 or line 39			_40	20,826
	Subtract line 40 from line 36			41	33,534
2	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by				
	Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separ	ately) from the			0 710
	result		🕨	42	8,719
3	Enter.				
	 \$63,700 if married filing jointly or qualifying widow(er), 				
	• \$31,850 if single or married filing separately, or	43	63,700		
	• \$42,650 if head of household.				
4	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line				
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for				
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If				
	you did not complete either worksheet for the regular tax, enter -0-	44	79,500		
		1 1			
5	Subtract line 44 from line 43. If zero or less, enter -0-	45	0		
6	Enter the smaller of line 36 or line 37	46	20,826		
7	Enter the smaller of line 45 or line 46	47			
8	Multiply line 47 by 5% (.05)		▶	48	
9	Subtract line 47 from line 46	49	20,826		
0	Multiply line 49 by 15% (15)			50	3,124
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line	e 51.			
1	Subtract line 46 from line 40	51			
2	Multiply line 51 by 25% (.25)		▶	52	
3	Add lines 42, 48, 50, and 52			53	11,843
4	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by	y 26% (.26).			
	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separ	ately) from the			
	result			54	14,134
5	Enter the smaller of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 25				
	enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the ir		<u></u> .	55	11,843
-					

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Form	4835		Farm Rei	ntal	Inco	me and Expe	nses			OMB No. 1545	5-0074
1 0/11		(Crop a	nd Livestock Shares	•		Received by Landowr to self-employment ta		essor))		2007	
Depa Intern	tment of the Treasury al Revenue Service		Attach to Form 1040 c		-					Attachment Sequence No.	37
	(s) shown on tax return					····		Your		curity number	
									2-32-	8905 Imber (EIN), if any	
E	LMER H & NEL	VA E BRUN	ISTING							mber (chių), ir arty	
<u>A</u> [Did you actively participat	te in the operation	of this farm during 200)7 (see	instru	ctions)?				. X Yes	No
Pa	ut I Gross Fa	rm Rental Inc	ome—Based on	Produ	uctio	n. Include amoun	ts converte	d to ca	ash or t	he equivalent	t.
1	Income from production	n of livestock, prod	uce, grains, and other	crops .					1	34	,588
2a	Cooperative distribution		-		1	728	2b Taxable	amount	2b		728
3a	Agricultural program pa					1,445	3b Taxable	amount	3b	1	,445
4	Commodity Credit Corp	ooration (CCC) loa	ns (see instructions):								
а	CCC loans reported un	der election						•••••	4a		
b							4c Taxable	amount	4c		
5	Crop insurance proceed			1	1	ns): I	Et. Taurable		5 1		
a	Amount received in 200 If election to defer to 2008			5a			5b Taxable		5b 5d		··· · -
с 6	Other income, including			adit or i	refund		mount deferred f		6		
7	Gross farm rental inc						•••••				
•	total here and on Sched		-			-			7	36	,761
P			al Property. Do n						******	·	
8	•	· · · · ·			21	Pension and profit-s	•				
0	Car and truck expenses Schedule F instructions	•			21		-		21		
	attach Form 4562	,	3		22	plans Rent or lease:		• • • • • • • •			
9	01			718	 a	Vehicles, machinery	r.				
10	Conservation expenses					and equipment (see					
	instructions)	1	0			instructions)			22a		
11	Custom hire (machine	work) <u>1</u> '	1		b		, etc.)		22b		
12	Depreciation and section	on 179			23	Repairs and mainte	nance		23		
	expense deduction not				24	Seeds and plants			24	3	,535
	claimed elsewhere		2		25	Storage and wareho			25		
13	Employee benefit progr				26	Supplies			26		E 2 0
	other than on line 21 (s				27				27	Ζ.	<u>,529</u>
4.4	Schedule F instructions	· · · · · · · · · · · · · · · · · ·			28 29	Utilities Veterinary, breeding			28		
14 15	Feed Fertilizers and lime			644	29	medicine	, anu		29		
16	Freight and trucking				30	Other expenses	•••••				
17	Gasoline, fuel, and oil	1				(specify):					
18	Insurance (other than h		8		a				30a		
19	Interest:				b				30b		
а	Mortgage (paid to bank	(s, etc.) 19	a		c				30c		
р	Other		b		d				30d		
20	Labor hired (less emplo	.,			e				30e		
	credits) (see Schedule	1			f				30f		
	instructions)	2	<u> </u>		g				30g		
31	Total expenses. Add li	ines 8 through 30g	(see instructions)					►	31	11,	426
32	Net farm rental incom	• •								<u>~</u> -	~~ ~
	it here and on Schedule							<i>.</i>	32		,335
33	If line 32 is a loss, cheo	ck the box that des	cribes your investment	in this	activit	у		7	33a	All investment is	
	(see instructions)						•••••	」	33b	Some investment is	not at risk.
	You may have to comp which box you checked		-								
	Form 6198 before goin		-			•					
	on Schedule E, line 40	-							33c		

For Paperwork Reduction Act Notice, see instructions on back.

Form 4835 (2007)

Qualified Dividends and Capital Gain Tax Worksheet

Taxpayer Identification Number

ELMER H & NELVA E BRUNSTING

If you do not have to use the Schedule D Tax Worksheet use this worksheet to figure your tax if any of the following applies:

- You reported qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b)
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13 (or Form 1040NR, line 14) You do not have to file Schedule D if both of the following apply:
 - The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statement(s)
 - None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).
- ۰ You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Qualified Dividends and Capital Gain Tax Worksheet - Form 1040, Line 44

1.	Enter the amount from Form 1040, line 43		1.	100,326	_	
2.	Enter the amount from Form 1040, line 9b	2.	16,420			
3.	Are you filing Schedule D?					
	Yes. Enter the smaller of line 15 or 16 of					
	Schedule D, but do not enter less than -0-	3	4,406			
	No. Enter the amount from Form 1040, line 13					
4.	Add lines 2 and 3	4	20,826			
5.	If you are claiming investment interest expense on Form					
	4952, enter the amount from line 4g of that form.					
	Otherwise, enter -0-	5				
6.	Subtract line 5 from line 4. If zero or less, enter -0-		6	20,826		
7.	Subtract line 6 from line 1. If zero or less, enter -0-			79,500		
8.	Enter the smaller of:					
	 The amount on line 1, or 					
	\$31,850 if single or married filing separately	▶.		63,700		
	\$63,700 if married filing jointly or qualifying widow(er), or	r i				
	 \$42,650 if head of household 	,				
9.	Is the amount on line 7 equal to or more than the amount on line					
	Yes. Skip lines 9 through 11; go to line 12 and check the					
	No. Enter the amount from line 7					
10.	Subtract line 9 from line 8		10			
11.	Multiply line 10 by 5% (.05)			<i>.</i>	11.	·
12.	Are the amounts on lines 6 and 10 the same?					
	Yes. Skip lines 12 through 15; go to line 16					
	No. Enter the smaller of line 1 or line 6			20,826		
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-) \dots					
14.	Subtract line 13 from line 12			20,826		0 104
15.	Multiply line 14 by 15% (.15)					3,124
16.	Figure the tax on the amount on line 7. Use the Tax Table or					12,729
17.	Add lines 11, 15, and 16					15,853
18.	Figure the tax on the amount on line 1. Use the Tax Table or					17,929
19.	Tax on all taxable income. Enter the smaller of line 17 or line	e 18. Also inc	clude this amount on For	m 1040, line 44	19	15,853

000065

Name

Form 1040

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/08) - IA Form 1040 Page 1 IA Tax Return (12/31/08) - IA Form 1040 Page 2 IA Tax Return (12/31/08) - IA Schedule A IA Tax Return (12/31/08) - IA Schedule B IA Tax Return (12/31/08) - IA Form 126 IA Tax Return (12/31/08) - IA Form 6251 IA Tax Return (12/31/08) - IA Carryover Summary Report DECEASED Form IA 1040

2008 Iowa	Individual		ong Fo	orm IA	1

or fiscal year beginning ______ 2008 and ending ______

Your last n	ame		Your first name/middle ELMER H		, <u> </u>	-			
		TING					Check this bo	x if you or your spor	use were
Spouse's la		me TING	Spouse's first name/n NELVA E	niddle initial		Check this box if you or your spouse were 65 or older as of 12/31/08.			
			er and street, apartment, lot or suite number		,	Your Social Security			
1363	•	PINERO)01 -0 60		282-32-8	3905	481-3	0-4685
City, State,						Are your name, your		Residence or	
	HOUSTON TX 77079-5914			name, if applicable, an address the same as	on la <u>st</u>		ichool District No. 🔵		
			rk one box only.	5511		year's return? X	'ES 🔄 NO	00	0000
1			ed as a dependent on another person's lowa return?	YES		Dependent child	ren for whom	an exemption is cla	imed in Step 3
2			t return. (Two-income families may benefit b			How many have	health care o	overage?	•
3 X		¥_/	y on this combined return. Spouse use column B.	y using stat		How many do n	ot have health	care coverage?	•
4	Магг	rried filing separate returns.							
5		ise's name:	with qualifying person. If qualifying person is	s not claime		his return enter the ner			umber below
6			(er) with dependent child. Name		a as a dependent on a	ila return, enter the per	SSN:	a ooda occarty N	umber below.
STEP 3	Qua			-	r hood of household)			1 x\$ 40	= s 40
Exemptio	ne	YOU (and spouse if	 a. Personal Credit: Enter 1 (Enter 2 i b. Enter 1 for each spouse who is 65 o 					<u>1</u> x \$ 40 1 x \$ 20	= \$ 20
Lxemptio	115	filing jointly)	c. Dependents: Enter 1 for each depende					10	
			•		x \$ <u>40</u> = \$ e. TOTAL \$ 60				
			d. Enter first names of dependents here					eTOTAL_ 1 x \$ 40	s <u>40</u>
		SPOUSE (If filing							
		status 3)	b. Enter 1 if 65 or older and/or 1 if b					<u> </u>	
			c. Dependents: Enter 1 for each depe		•••••		· · · · A		s 60
<u>. </u>			d. Enter first names of dependents here	e:				e. TOTAL	
					B. Spouse/Status 3	A. You or Join	nt B. S	pouse/Status 3	A. You or Joint
STEP 4			aries, tips, etc.	1.	1 655	1 6	56		
			st income. If more than \$1,500, complete Sch. B	2.	1,655	$\frac{1,6}{2}$ $\frac{1,6}{9,6}$			
Figure your			end income. If more than \$1,500, complete Sch. B		9,622		95		
gross	4								
income	5		corne/(loss) from federal Schedule C or C-E		1 500		<u> </u>		
	6		oss) from federal Schedule D if required for federal p) -1,5	00		
	7		(losses) from federal form 4797						
	8	. Taxable IRA	A distributions		1,795			-	
	9	. Taxable pen	nsions and annuities	9.		20,7			
	10	. Rents, royal	ties, partnerships, estates, etc.	10.		30,3	99		
	11	. Farm income	e/(loss) from federal Schedule F	11.					
	12	. Unemployme	ent compensation	12.					
	13	. Taxable Soc	cial Security benefits	13.	3,206	5 7,2	<u>38</u>		
μ	14	. Other income,	gambling income, bonus depreciation adjustment	14.					
•	15	GROSS IN	COME. ADD lines 1-14				15.	14,778 🔺	70,635
STEP	5 16	. Payments to	an IRA, KEOGH or SEP	16.					
	17	. One-half of	self-employment tax	17.					
be 이 Figure	18	. Health insur	ance deduction	18.	1,157	1,1	<u>57</u>		
ੋ your ਛਿadjust		. Penalty on e	early withdrawal of savings	19.					
∣ਲ acijust ਦ ments	-	. Alimony paid							
te ments to Red incom	21	. Pension/retir	rement income exclusion		864	<u>1</u> <u>11,1</u>	36		
incom	e ₂₂		ense deduction from federal form 3903						
Staple W-2s,			gains deduction.						
ble /		. Other adjus							
Sta	25	. Total adjustr	ments. ADD lines 16-24				25.	2,021	12,293
l↑	26		ME. SUBTRACT line 25 from line 15				26.	12,757	58,342
STEP 6	27	. Federal inco	ome tax refund / overpayment received in 20	008 27.		_ A			
	28	. Self-employr	ment/household employment taxes						
Figure	29		federal taxes. ADD lines 27 and 28				29.		
your federal	30		lines 26 and 29				30.	12,757	58,342
tax			withheld				24		· · · · ·
addition	32	. Federal estin	mated tax payments made in 2008	32.	2,959	12,4			
and			ederal tax paid in 2008 for 2007 and prior ye	ars 33.	392	2 ▲ 1,2			
deduc- tion	34		or federal taxes. ADD lines 31, 32, and 33				<u>34</u> .	3,351	13,809
		BALANCE	SUBTRACT line 34 from line 30. Enter here	e and on line			35.	9,406	44,533
cs			SEETTORS and ST Hom and SS. Enter her						

41-001a (9/30/08) **L08** BRUNSTING003726

000065			NOMT	NC					
2008 14	4	ELMER H & NELVA E BRUI 040, page 2	NSIT		• • • • • •	-	282-32-8905		
				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. 37. Total itemized deductions from federal Schedule A				9,406	44,533		
Figure		Taxpayers with bonus depreciation must use lowa Schedule / 38. Iowa income tax if included in line 5 of federal Schedule A	д ^{37.} -			- 1			
your		39. BALANCE, Subtract line 38 from line 37 or enter the	-	630	2,892	Complete lin			
taxable income		amount of itemized deductions from the Iowa Schedule A	. 39	030	2,092	ONLY if you	itemize.		
		40. Other deductions. Deduction. Check one box. X Itemized. Add lines 39	. ^{40.} -			_ _ 630	▲ 2 , 892		
				Standard.		0 776	41,641		
STEP 8		TAXABLE INCOME. SUBTRACT line 41 from line 36.		229	2,303		41,041		
SIEF 0		Tax from tables or alternate tax lowa lump-sum tax. 25% of federal tax from form 4972				<u> </u>			
Figure		Iowa minimum tax. Attach IA 6251.	_			_			
your tax,						- 229	2,303		
credits	40.	Total tax. ADD lines 43, 44 and 45.		60			27303		
and	4 8.	Tuition and textbook credit for dependents K-12.	. <u>,</u>						
checkoff contribu-						- 60	60		
tions	- , 0.	BALANCE. SUBTRACT line 49 from line 46. If less than zer	n enter z	zero		1.00	2,243		
		Credit for nonresident or part-year resident. Attach IA 126 a				169	1,074		
		BALANCE. SUBTRACT line 51 from 50. If less than or equa				0	1,169		
		Other nonrefundable Iowa credits. Attach IA 148 Tax Credit							
		BALANCE. SUBTRACT line 53 from line 52.					1,169		
	55.	School district surtax/EMS surtax. (take percentage from tab	ole. multic	olv by line 54).					
		Totai Tax. ADD lines 54 and 55.					1,169		
		Total tax before contributions. ADD Columns A & B on line & Contributions. Contributions will reduce your refund or add to	56 and er	nter here.		57.	1,169		
	58.	Contributions. Contributions will reduce your refund or add to Fish/Wildlife State Fair		ount you owe. Amounts m afighters/Veterans	ust be in whole dollars Child Abuse Prev				
	5					Enter			
		TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 5				59.	1,169		
	60.	lowa income tax withheld.	60.						
STEP 9	61.	Estimate and voucher payments made for tax year 2008)			
	62.	Out-of-state tax credit. Attach IA 130.				_			
Figure your		Motor fuel tax credit. Attach IA 4136.							
credits		Check One: Child and dependent care credit OR							
		Early childhood development credit	64.						
	65.	iowa earned income credit: 7.0% (.07) of federal credit	65.			_			
	66.	Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.			_			
	67.	TOTAL. ADD lines 60 - 66.	67.		1,120)			
	68.	TOTAL CREDITS. ADD columns A and B on line 67 and en					1,120		
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line	68. This i	is the amount you overpai	id.	69.	A		
	70.					REFUND 70.	A		
Figure		Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120							
your refund	71.	Amount of line 69 to be applied to your 2009 estimated tax	71.			_			
or	72.	If line 68 is less than line 59, SUBTRACT line 68 from line 5	i9. This is	the AMOUNT OF TAX Y	OU OWE.		▲ <u></u>		
amount you owe		Penalty for underpayment of estimated tax. From IA 2210 or	r IA 2210	F. Check if ann	nualized income metho	disused 73.	A		
		Penalty and interest 74a. Penalty.		▲ 74b. Interest		ADD Enter total 74.			
	75.	TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter Electronically pay by credit card or direct debit. Go to	er here. o www.s	tate.ia.us/tax.		AY THIS AMOUNT 75.	▲ <u> </u>		
		To pay by mail: Iowa Income Tax - Document Process	sing, PO T	Box 9187, Des Moines	IA 50306-9187. Mak		surer, State of Iowa.		
		TICAL CHECKOFF. This checkoff does not increase the nt of tax you owe or decrease your refund.	STEP			STEP 13			
		SPOUSE A YOURSELF		「 YEAR, I you like to receive a boo	klet? This	COW-CALF REFUND Do NOT use these amou			
\$1.50 to R	epubl	lican Party		is not available to electro		overpayment (line 69) or			
\$1.50 to D	emoc	cratic Party\$1.50 to Democratic Party		0.	Yes	owe (line 72).			
\$1.50 to C	ampa	aign Fund		▲ 1.	No	Spouse: \$ You: \$			
STEP 14		(We), the undersigned, declare under per	alty of pe	erjury that I (we) have exa	mined this return, inclu		nedules		
	_	IGN HERE and statements, and, to the best of my (ou	r) knowie	dge and belief, it is a true	, correct, and complete				
	-	SSN(s) (other than taxpayer) is based on all inform our math	lation of v		RIKKERS	СРА	4/02/09		
Attach				Preparer's Signature					
FILI	١G	AS SURVIVING SPOUSE 4/01	/08		ROESE P.C		240		
Your Signa			Date		MAIN AVEN	-			
			'		ITER	IA 51250	-1824		
Spouse's	Signa	ture	Date	Address					
,				712-722-33	375	4	2-1277139		
-	eleph	one Number		Daytime Telephone Nun	nber	lde	ntification Number		
CS		This return is due April 30, 2	2009.	Mailing Add	resses: See lines	70 and 75 above.	41-001b (9/30/08)		

lowa	Department	of	Revenue
www	.state.ia.us/ta	x	

2008 IA 1040 Schedule A

lowa Itemized Deductions

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

• •		page 1 of the IA 1040 NELVA E BRUNSTING	· · · ·		Security Number -32-8905	
NOTE: If you	hav	e federal Bonus Depreciation, please see the 2008 Expanded Instruct Do not include health insurance premiums deducted on IA 1040, line 18.	ions c	n our W	leb site.	
Medical and	1.	Medical and dental expenses				
Dental	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus			-	
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2.				
	3.	Subtract line 2 from line 1. If less than zero, enter zero.			3.	0
Taxes	4.	State and Local (Check only one box): a Other state and local income taxes. Do not include lowa income Tax.				
You		Include School District Surtax and EMS Surtax paid in 2008 OR				
Paid		b General sales taxes only from line 5b of the federal Schedule A.				
	5.	Real estate taxes		1,067		
	6.	Personal property taxes, including vehicle registration		55		
	7.	Other taxes. List the type and				
		amount. 7				1 1 0 0
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.				1,122
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.				
You	9b	Home mortgage interest not reported on federal form 1098				
Paid	10.	Points not reported on federal form 1098 10.				
	11.	Qualified mortgage insurance premiums 11.				
	12.	Investment interest. Attach federal form 4952 if required				
	13.	Add lines 9a-12. Enter total here.				
Gifts	14.	Contributions by cash or check 14		2,400		
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500. 15.				
Charity	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 16.				
	17.	Add lines 14 through 16. Enter total here.				2,400
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.			18.	
Job Expenses	19.	Unreimbursed employee expenses. Attach fed. form 2106 or 2106-EZ if required. 19.				
and	20.	Tax preparation fees 20.				
Misc.	21.	Other expenses. List type and			-	
Deductions		amount 21				
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		-		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus				
		depreciation, 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.				0
Other Misc.	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type				
Deductions		and amount.			25.	
Total	26.	If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depre		_		
Itemized		from line 14 of the IA 1040 is \$159,950 or less (\$79,975 or less if married filing separately				2 5 2 2
Deductions		for federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		· · · · · · · L_	26.	3,522
		If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depre	ciation,			
		from line 14 of the IA 1040* is more than \$159,950 (\$79,975 if married filing separately				
		for federal tax purposes), you must complete the lowa Itemized Deductions Worksheet, I,	A 104,			
		to calculate your total deductions.				
	+	If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the).		
Proration	1	F		757	YO	
of	27.	Enter the Iowa net income of both spouses from IA 1040, line 26 27b.				58,342
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.				71,099
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here				82.1%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A		, (YOU)	30	2,892
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using				< >
		filing status 4, enter this amount on line 39, Col. A of your spouse's return.	(SPOUSE)	31	630
	4	*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.				

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

2008 IA 1040 Schedule B

Interest and Dividend Income

	nown on page 1 of the IA 1040	ı	S		curity Number
ELMER	<u>H & NELVA E BRUNSTING</u>			282-	<u>32-8905</u>
NOTE: You mu	ust report all taxable interest and dividends on IA 1040, even if you are not required to comp	lete Schedule	В.		
PART I:	You must complete this part if you received more than \$1,500 in interest in 2008. Interest should be reported includes earnings from savings and loan associations, mutual savings backs and includes the save description of	banks, coope	erative		
INTEREST 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.					
INCOME For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.					
Interest	Income. List Names of All Payers.				
		Check o	ne for eacl	n payer	
Name	of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWAR	D JONES			Х	1,535
EDWAR	D JONES			Х	1,770
					<u></u>
			<u> </u>		
			<u> </u>		

Total Taxable Interest Income.

Add the amounts; enter here and on IA 1040, line 2

PART II: You must complete this part if you received more than \$1,500 in gross dividends in 2008. 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.

Dividend Income. List Names of All Payers.

	Check one for each payer		h payer		
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
DEERE & CO			Х	1,255	
EDWARD JONES			Х	13,563	
METLIFE	X			70	
CHEVRON CORPORATION			Х	4,429	
·				· · · · ·	
		<u> </u>			
		1			
······································					
Total Taxable Dividend Income.		I	I		
Add the amounts; enter here and on IA 1040, line 3				19,317	

41-004b (8/14/08)

3,311

_

www.state.ia.us/tax		<u> 2008 IA 126</u>
	lowa Nonresident and Pa	rt-year Resident Credit
Name(s) as shown on page 1 of the IA 1040		Social Security Number
ELMER H & NELVA E BRUNSTING		282-32-8905
MARK THE APPROPRIATE BOX FOR YOU AND YOUR S	POUSE YOU MUST FILE THIS	FORM IF
You are a nonresident of Iowa	 You are a nonresid from lowa sources 	lent of lowa with income , or
You are a part-year resident of Iowa	 You are a part-yea 	
Date moved into Iowa:	, ,	
and/or	 Attach this form and 	a copy of your federal
Date moved out of Iowa:	return to your lowa	
Your spouse is a nonresident of Iowa	• •	urce income on the IA 126. using filing status 3 or 4.
Date moved into lowa:	IOWA-SC	URCE INCOME
and/or		
Date moved out of Iowa:	B. SPOUSE	A. YOU OR JOINT
	Filing Status 3 Only	
Wages, salaries, tips, etc.	1	······
Taxable interest income	2	
Ordinary dividend income	3	
Alimony received	4	
Business income or (loss)	5	
Capital gain or (loss)	6	
Other gains or (losses)		
Taxable IRA distributions		
Taxable pensions and annuities	9	
Rents, royalties, partnerships, estates, etc.	10	
Farm income or (loss)	11	
Unemployment compensation	12	
Taxable Social Security benefits.	13.	
Other income, gambling income, bonus depreciation		
adjustment	14	
		30 200

15.

· · · · · · · · · · · · · · · · · · ·	
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16.
17. Deduction for self-employment tax	17.
18. Health insurance deduction	18.
19. Penalty on early withdrawal of savings	19
20. Alimony paid	20.
21. Pension/retirement income exclusion	21
22. Moving expense deduction into Iowa only	22.
23. Iowa capital gains deduction	23.
24. Other adjustments	24.
25. Total adjustments. ADD lines 16-24.	25.
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26.
27. All-source net income from line 26, IA 1040	27.
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to	L
the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.
29. Nonresident/part-year resident credit percentage:	_
Subtract the percentage on line 28 from 100.0%.	29.
30. Iowa tax on total income from line 43, IA 1040	30.
31. Total credits from line 49, IA 1040	31.
32. Tax after credits. Subtract line 31 from line 30.	32.

15. GROSS INCOME. ADD lines 1-14.

33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29. 33.

ENTER THIS AMOUNT ON LINE 51 OF IA 1040 41-126 (9/22/08)

12,757

100.0%

100.0% 229

%

60

169

169

30,399

30,399

58,342

100.0%

52.1%

47.9%

2.303

1,074

60

Iowa Department of Revenue

www.state.ia.us/tax

IA 6251 2008

	lowa Minimum Tax	Computation
Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.	·····
ELMER H BRUNSTING	282-32-8905	
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 o		
Medical and dental (line 2, tederal form 6251) Z. Taxes (line 3, federal form 6251 less any lowa income tax included on that line)	1. <u></u> 2.	
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 62	51) 3	
4. Miscellaneous itemized deductions (line 5, federal form 6251)	4	
5. Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line)	5.	
 Investment interest (line 8, federal form 6251 less interest and expense related to private 		
activity bonds issued after 8/7/86)	6.	0
7. Post - 1986 depreciation (line 17, federal form 6251)	7.	
8. Adjusted gain or loss (line 16, federal form 6251)		······
9. Incentive stock options (line 13, federal form 6251)	9	
10. Passive activities (line 18, federal form 6251)	10.	·····
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	11.	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.	·····	
a. Circulation expenditures (In. 20) a h. Patron's adjustment h		
b. Depreciation (pre-1987) b i. Pollution control facilities i		
c. Installment sales (line 24) C. j. Research and experimental (line 23) j.		
d. Large partnerships (line 15) d.		
e. Long-term contracts (line 21) e I. Tax shelter farm activities I		
f. Loss limitations (line 19) f m. Related adjustments (see instr.) (line 26) m		
g. Mining costs (line 22) g		
13. Total Adjustments and Preferences. Combine lines 1 through 12		1,122
		-1-22
PART II: Alternative Minimum Taxable Income		
14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14	41,641
15. Net operating loss deduction. Do not enter as a negative amount		
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$159,950 (more than \$79,975 if		
married filing separately for federal purposes), see instructions for amount to enter on this line	16. ()
17. Combine lines 14, 15 and 16		11 011
	40	
19. Alternative tax net operating loss deduction (see instructions)	19	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18		
	·····	12,700
PART III: Exemption Amount and Alternative Minimum Tax		· · · · · · · · · · · · · · · · · · ·
21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))) 21.	17,500
22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(e		
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23.	
24. Multiply line 23 by 25% (0.25)	24	
25. Subtract line 24 from line 21. If result is zero or less, enter zero	25.	17 500
26. Subtract line 25 from line 20	26	
27. Multiply line 26 by 6.7% (0.067)	27	1,693
28. Regular tax after credits. See instructions.		
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041,	·····	
line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29	0
	·····	
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.		
30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter z	ero. 30	30,399
31. Total net income plus total adjustments and preferences (see instructions)	31.	59,464
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32.	0 F 4 4
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041,	·····	
line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	33	0
* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust.	·····	
		41-131a (8/14/08)
CS		

Form IA 1040	Iowa Return Carryover Summary	2008
Name ELMER H & N	ELVA E BRUNSTING	Taxpayer Identification Number 282-32-8905
Activity, Form or Screen Unit ST PMT	Description TAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A)	Carryover to 2009
ST PMT	CALCULATED ESTIMATES 1ST QUARTER PAYMENT 2ND QUARTER PAYMENT	<u> </u>
	3RD QUARTER PAYMENT 4TH QUARTER PAYMENT ESTIMATES PAID DEDUCTIBLE NEXT YEAR	<u>300</u> 300 280
	······································	

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>US Tax Return (12/31/08) - Form 1040 Page 1</u>
US Tax Return (12/31/08) - Form 1040 Page 2
US Tax Return (12/31/08) - Schedule B
US Tax Return (12/31/08) - Schedule D Page 1
US Tax Return (12/31/08) - Schedule D Page 2
US Tax Return (12/31/08) - Schedule E Page 2
US Tax Return (12/31/08) - Form 6251 Page 1
<u>US Tax Return (12/31/08) - Form 6251 Page 2</u>
<u>US Tax Return (12/31/08) - Form 4835 - SHARE CROP</u>
US Tax Return (12/31/08) - Capital Gain/Loss Worksheet 3
US Tax Return (12/31/08) - Capital Gain Tax Worksheet

Le 1040)	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	2008	B	<u>(99)</u>	IRS Use Only-E	Do not	write or s	taple in this space.	
	Ι.	For the year Jan. 1-Dec. 31, 2008, or other tax year beginning	9	, 2008	3, ending	, 20		ON	IB No. 1545-0074	
Label		Your first name and initial Last name			D	ECEASED	You	r social :	security number	
(See	B	ELMER H BRUNSTING	2			4/01/08	2	82-3	2-8905	
instructions	Ε	If a joint return, spouse's first name and initial Last name					Spo	pouse's social security number		
on page 14.) Use the IRS	L	NELVA E BRUNSTING	5			[4	81-3	0-4685	
label.	Н	Home address (number and street). If you have a P.O. box, see	e page 14.			Apt. no.		You	must enter	
Otherwise,	E	13630 PINEROCK LN	, ,						r SSN(s) above. 🔺	
please print or type.	R	City, town or post office, state, and ZIP code. If you have a fore	address, see	e page	e 14.		0		a box below will not	
Presidential	E		77079-59						our tax or refund.	
Election Campai	an 🕨	Check here if you, or your spouse if filing jointly, want \$	3 to go to this t	fund	(see pag	e 14)		Ť.	ou Spouse	
	1	Single	Hea	ad of	household	(with qualifying pe on is a child but no	rson).	(See pag	le 15.) If	
Filing Status	2 2	-			l's name h		t your	depender	n, enter	
-	3	Married filing separately. Enter spouse's SSN above	5 Qu	alifvin	a widow(e) with dependent	child (s	ee page	16)	
Check only one box.		and full name here.			5	,	(-		/	
0116 000.	6a	X Yourself. If someone can claim you as a dependent	t do not chec		 x 6a				Boxes checked 2	
Exemptions	b	X Spouse					• • • • •		on 6a and 6b No. of children	
Exemptione	c	Dependents:	Τ		·····	(3) Depende		(4) ~		
	Ŭ	Dependental	(2) Depe	(2) Dependent's relationship to				qual child • lived with you		
		(1) First name Last name	social securi	ity nu	mber	you	0	tax cr. (page 17	see • ala not live with	
						you			or separation	
If more than four			+						(see page 18)	
dependents, see		· · · · · · · · · · · · · · · · · · ·	+						 Dependents on 6c not entered above 	
page 17.		<u></u>	+			····				
		Tatal such as of successions alaimed							Add numbers on 2	
	d	Total number of exemptions claimed							lines above ►	
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2				• • • • • • • • • • • • • • • • • • • •	• • • •	7	6,535	
	8a	Taxable interest. Attach Schedule B if required	• • • • • • • • • • • • • • • •	·		1,7	 	8a	6,333	
Attach Form(s) W-2 here. Also	b	Tax-exempt interest. Do not include on line 8a	• • • • • • • • • • • • • •	<u> </u>	<u> </u>		/0	CCC ORDERAN	10 217	
attach Forms	9a	Ordinary dividends. Attach Schedule B if required		· 1· ·		15,4		9a	19,317	
W-2G and	b	Qualified dividends (see page 21)	•••••		<u>, de</u>					
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local inc						10		
was withheld.	11	Alimony received	• • • • • • • • • • • • • • •	••••				11		
If you did not	12	Business income or (loss). Attach Schedule C or C-EZ	•				μ	12	2 000	
get a W-2,	13	Capital gain or (loss). Attach Schedule D if required. If not required, check he				· · · · · · · · · · · · · · · · · · ·		13	-3,000	
see page 21.	14	Other gains or (losses). Attach Form 4797	· · · · · · · · · · · · · · · · · · ·	· · · <u>·</u>	• • • • • • • • • •			14		
	15a	IRA distributions 15a				nount (see page		15b	4,226	
	16a	Pensions and annuities 16a				nount (see page		16b	20,716	
Enclose, but do not attach, any	17	Rental real estate, royalties, partnerships, S corporation	is, trusts, etc. /	Attac	h Schedu	uie E	•••	17	30,399	
payment. Also,	18	Farm income or (loss). Attach Schedule F						18		
please use	19	Unemployment compensation						19		
Form 1040-V.	20a		<u>30,718</u>	b Ta	axable an	nount (see page	26)	20b	26,110	
	21						• • •	21		
·	22	Add the amounts in the far right column for lines 7 throu	ugh 21. This is			ome		22	104,303	
A	23	Educator expenses (see page 28)		2	3					
Adjusted	24	Certain business expenses of reservists, performing an	tists, and							
Gross		fee-basis government officials. Attach Form 2106 or 21			4					
Income	25	Health savings account deduction. Attach Form 8889 $_$			5					
	26	Moving expenses. Attach Form 3903			6					
	27	One-half of self-employment tax. Attach Schedule SE			_	· <u></u>				
	28			2	8					
	29	Self-employed health insurance deduction (see page 29	9)	2	9					
	30	Penalty on early withdrawal of savings		3	0	··				
	31a	Alimony paid b Recipient's SSN >		31	a					
	32	IRA deduction (see page 30)			2					
	33	Student loan interest deduction (see page 33)		3	3	<u></u>				
	34	Tuition and fees deduction. Attach Form 8917		3	4	·				
	35	Domestic production activities deduction. Attach Form	8903	3	5					
	36	Add lines 22 through 31s and 22 through 35						36		
	37	Subtract line 36 from line 22. This is your adjusted gro				. <u></u>		37	104,303	
For Disclosure, F	Privacy	Act, and Paperwork Reduction Act Notice, see page	e 88.						Form 1040 (2008)	

000065			0.0	
Form 1040 (2008)		ER H & NELVA E BRUNSTING		82-32-8905 Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38	104,303
and	39a	Check X You were born before January 2, 1944, Blind. Total boxes		
Credits			2	
r	b	If your spouse iternizes on a separate return or you were a dual-status alien, see page 34 and check here		
Standard Deduction	_ c		X	14 000
for-	_ 40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	14,000
a Decide wheel	41	Subtract line 40 from line 38	41	90,303
 People who checked any 	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see		
box on line		page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	7,000
39a, 39b, or 39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	83,303
can be claimed as a	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972	_44	11,971
dependent,	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
see page 34.	46	Add lines 44 and 45	46	11,971
All others: Signile of	47	Foreign tax credit. Attach Form 1116 if required3	<u>1</u>	
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48		
separately, \$5,450	49	Credit for the elderly or the disabled. Attach Schedule R		
t l	50	Education credits. Attach Form 8863		
Married filing jointly or	51	Retirement savings contributions credit. Attach Form 8880 51	- it, i	
Qualifying widow(er),	52	Child tax credit (see page 42). Attach Form 8901 if required 52		
\$10,900	53	Credits from Form: a 8396 b 8839 c 5695		
Head of	54	Other credits from Form: a 3800 b 8801 c 54	iii	
household, \$8,000	55	Add lines 47 through 54. These are your total credits	55	31
\$0,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	11,940
Other	57	Self-employment tax. Attach Schedule SE	57	
Taxes	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	[
	60	Additional taxes; a AEIC payments b Household employment taxes. Attach Schedule H	60	
	61	Add lines 56 through 60. This is your total tax	61	11,940
	62	Federal income tax withheld from Forms W-2 and 1099 62 2		
Payments	63	2008 estimated tax payments and amount applied from 2007 return 63 15,880	<u>)</u>	
If you have a	64a	Earned income credit (EIC) 64a		
qualifying child, attach	b	Nontaxable combat pay election 64b		
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 61) 65	_	
	66	Additional child tax credit. Attach Form 8812 66		
	67	Amount paid with request for extension to file (see page 61)	-	
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68	_	
	69	First-time homebuyer credit. Attach Form 5405	- 38	
	70	Recovery rebate credit (see worksheet on pages 62 and 63) 70 70		
	71	Add lines 62 through 70. These are your total payments	71	15,904
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	3,964
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here	73a	
See page 63 and fill in 73b,	► b	Routing number		
73c, and 73d,	► d	Account number		
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax 74 3,964	00203063020	
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65	75	The second s
You Owe	76	Estimated tax penalty (see page 65)		
Third Party	Do you	want to allow another person to discuss this return with the IRS (see page 66)?	te the fo	
Designee	Designe		<u> </u>	
<u> </u>	linder ne	PREPARER Phone no. enalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the be	st of my l	knowledge and
Sign Here	belief, th	ey are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prep	arer has	any knowledge.
Joint return?	Your sig			Daytime phone number
See page 15.	FIL:			
Keep a copy for your records.	Spouse's	signature. If a joint return, both must sign. Date Spouse's occupation		
records.		RETIRED		
Paid	Preparer signature		-	Preparer's SSN or PTIN
Paid	Jugi alule			P00144154
Preparer's	Firm's na		EIN	42-1277139
Use Only		and ZIP code STOLIX CENTER TA 51250-1824	Phone 1	
	aaar 000,	and ZIP code SIOUX CENTER IA_51250-1824	112	-722-3375

Form	1040	(2008)
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Schedules A&B Name(s) shown o					No. 1545-00 security n		Page 2
• •			282	-32	2-8905	5	
		Schedule B—Interest and Ordinary Dividend	S			Attachment Sequence N	io. 08
	1	List name of payer. If any interest is from a seller-financed mortgage and the				Amount	
Part I		buyer used the property as a personal residence, see page B-1 and list this					
Interest		interest first. Also, show that buyer's social security number and address \blacktriangleright				_	
		BANK OF AMERICA				3	<u>,611</u>
(See page B-1		DEPT OF TREASURY H BONDS				1	<u>,389</u>
and the instructions for		EDWARD JONES				1	<u>,535</u>
Form 1040,							
line 8a.)							
				1			
Note. If you							
received a Form 1099-INT, Form		,					
1099-OID, or							
substitute							
statement from a brokerage firr	n	. , ,			L		
list the firm's							
name as the							
payer and enter the total interes							
shown on that	L	.,					
form.	2	Add the amounts on line 1		_2	+	6	<u>,535</u>
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.		_			
		Attach Form 8815	···	3			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a		4			<u>, 535</u>
		te. If line 4 is over \$1,500, you must complete Part III.				Amount	
Devit II	5						100
Part II		CHEVRON CORPORATION	• • •				<u>,429</u>
Ordinary Dividends		DEERE & CO				<u> </u>	<u>,255</u>
	,	EDWARD JONES				13	<u>,563</u>
(See page B-1 and the		METLIFE					70
instructions for							
Form 1040,							
line 9a.)							
		·				<u> </u>	
				-			
Note. If you				5			
received a Form	n						
1099-DIV or substitute			• • •				<u> </u>
statement from							
a brokerage firm	n,						
list the firm's name as the							
payer and enter	r						· · · ·
the ordinary		,					
dividends show on that form.	'n						
511 1.00 10111.			••••		<u> </u>		
	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a	••••	6	+	10	,317
		te. If line 6 is over \$1,500, you must complete Part III.		0	<u> </u>		, <u>, , ,</u>
		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had					
Dent III		eign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.				Yes	No
Foreign		At any time during 2008, did you have an interest in or a signature or other authority over a financial					
Accounts	10	account in a foreign country, such as a bank account, securities account, or other financial account?					
and Trust	S	See page B-2 for exceptions and filing requirements for Form TD F 90-22.1					X
				• • • • •			<u> </u>
(See	8	During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a			••••••		
page B-2.)	0						
		foreign trust? If "Yes," you may have to file Form 3520. See page B-2					

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2008

DAA

1

(Example: 100 sh. XYZ Co.)

FEDERATED

FEDERATED

column (ď)

FEDERATED MUNI HIGH

STRATEGIC

KAUFMANN

Enter your long-term totals, if any, from Schedule D-1, line 9

Total long-term sales price amounts. Add lines 8 and 9 in

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 13 of your Capital Loss		
	Carryover Worksheet on page D-7 of the instructions	14	(
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	-15,025

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Carryover Worksheet on page D-7 of the instructions Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) 7 Part II Long-Term Capital Gains and Losses-Assets Held More Than One Year (d) Sales price (see page D-7 of the instructions) (e) Cost or other basis (b) Date (a) Description of property (c) Date sold (f) Gain or (loss)

(Mo., day, yr.)

4/02/08

10/22/08

10/22/08

9

10

					1		
		VARIOUS	10/22,	/08	387	618	3231
	FEDERATED MARKE OP	PTY FD CI					
	_	VARIOUS	10/22,	/08	22,708	26,608	3 -3,900
2	Enter your short-term totals, if any, fro	om Schedule D-1,					
	line 2			2			
3	Total short-term sales price amour	its. Add lines 1 and	2 in				
	column (ď)			3	<u> </u>		
4	Short-term gain from Form 6252 and	short-term gain or (ioss) from Fo	orms 4	4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from par	tnerships, S corpora	ations, estate	es, and	d trusts from		
	Schedule(s) K-1					5	
6	Short-term capital loss carryover. Enter	er the amount, if any	, from line 8	of yo	ur Capital Loss		
	Carpyover Worksheet on page D-7 (of the instructions				6	4

Name(s) show ELMEF

000065

8

9

10

11

SCHEDULE D

(Form 1040)

Part I

acquired (Mo., day, yr.)

VARIOUS

INCOME

VARIOUS

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

FUND VARIOUS

YLD ADVTG

Depa Interr	artment of the Treasury nal Revenue Service (99)		Use Sched	Attachment Sequence No. 1					
	Arme(s) shown on return ELMER H & NELVA E BRUNSTING Your social security 282-32-890								
P	art I Short-Ter	m Capital (Gains and Los	ses—Assets ⊦	leld One Year or Les	S S			
	(a) Description of pro (Example: 100 sh. XY		(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 (see pag the inst	e D-7 of	(f) Gain or (loss) Subtract (e) from (d)	
1	FEDERATED M	IUNI HIG	H YLD ADV VARIOUS	· · · · · · · · · · · · · · · · · · ·	1,309		1,518	-2	
	FEDERATED S	STRATEGI	C INCOME VARIOUS	10/22/08	171		220	_	
	FEDERATED K	CAUFMANN	FUND	1.0.(0.0.(0.0)	0.05		C1 0		

Capital Gains and Losses

Attach to Form 1040 or Form 1040NR. See Instructions for Schedule D (Form 1040). Liss Schoduls D 1 to list additional transactions for lines 1 and 9

24,028

31,231

3,755

59,014



2008

-209

-49

-4,389

-3,831

-8,951

-2,243

Subtract (e) from (d)

Schedule D (Form 1040) 2008

BRUNSTING003737

Attachment 12 No.

(see page D-7 of

the instructions)

27,859

40,182

5,998

ELMER H & NELVA E BRUNSTING Schedule D (Form 1040) 2008 282-32-8905

Page 2

P	art III	Summary			
16	Combine	lines 7 and 15 and enter the result	16	_	19,414
	If line 16	íc.			
		in, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then			
	-	line 17 below.			
	-	s, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.			
		, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR,			
	line f	4. Then go to line 22.			
17	Are lines	15 and 16 both gains?			
	Yes.	Go to line 18.			
	No. 1	Skip lines 18 through 21, and go to line 22.			
40	F	and if any families 7 of the CON Date Onio Made back on and D.O. of the			
18	instruction	amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the	18		
	Instruction		10		<u></u>
19	Enter the	amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on			
		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 40. Then complete			
	the (Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for			
	_ Form	1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.			
	No.	Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the			
		edule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and			
	22 b	elow.			
21	If line 16	is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller			
	of.				
		_			
	-	oss on line 16 or	21 (<u> </u>
	● (\$3,0	00), or if married filing separately, (\$1,500)			
	N-4- 107				
	NOTE. VV	nen figuring which amount is smaller, treat both amounts as positive numbers.		40 ga	
22	Do you h	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?			
~~	FT	•			
		Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		1	
		Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR).			
		Complete the rest of Form 1040 or Form 1040NR.		e de	
			Sched	ule D (Forr	n 1040) 2008

Sch	edule E (Fo	rm 1040) 2008				<u> </u>		At	tachm	ent Seq	uence	No. 13		Page 2
Nam	ie(s) shown or	n return. Do not enter name and so	cial security number if shown	on other side,						Your	social	security	number	
Ē	LMER I	H & NELVA E BRU	JNSTING							282	2-32	-890	5	
Сац	tion. The If	RS compares amounts reporte	d on your tax return with	amounts shown	on Sche	dule(s) k	(-1.							
P	art II	Income or Loss From which any amount is not at r											рг	
27	Are you rep	orting any loss not allowed in	a prior year due to the at-	risk or basis lim	itations, a	a prior ye	ear una	llowe	ed					
	loss from a	passive activity (if that loss wa	as not reported on Form 8	8582), or unreim	nbursed p	artnersh	ip expe	enses	s?		∐ Y	es X	No	
	If you answ	ered "Yes," see page E-7 befo	ore completing this section	ı					<u> </u>					
28	-		(a) Name			(b) Enter partnership for S corpo	p;Sl`	c) Ch fore artne			Emplo Entificat	ion) any an	neckif nountis Itrisk
<u>A</u>														
B	<u> </u>					·								
<u>c</u>	ļ													
<u>D</u>	l		···							<u>.</u>			2	
		Passive Income and I					1			me and		1		
	.,	Passive loss allowed Form 8582 if required)	(g) Passive income from Schedule K-1		onpassive Schedule		· ·			79 expension Form 44			Nonpassive m Sched i	
<u>A</u>													· · · · · · · · · · · · · · · · · · ·	
B														
<u>c</u>							<u> </u>							
D	L								- 	21.01 Th				
29a b	Totals Totals							890						
30		nns (g) and (j) of line 29a									30	<u> </u>		
31		nns (f), (h), and (i) of line 29b							• • • • •		31	¥		
32		tnership and S corporation i	income or (loss). Combi					• • • •	• • • • •			<u> </u>		
	-	re and include in the total on li									32			
P	art III	Income or Loss From	Estates and Trust	S	<u></u>							·		
33			(a) Name						-			• •	Employer	ber
A		······································												
в														
		Passive Income	e and Loss				N	опра	assive	Incom	e and	Loss		
		e deduction or loss allowed Form 8582 if required)	(d) Passive ind from Schedul			• • •	Deductio Sched					.,	r income f hedule K	
A											Τ			
В														
34a	Totals	No. 1 State 18 1			1.Miles		9 (F		de la					
b	Totals											<u> 1997 - 19</u>		<u> </u>
35	Add colur	nns (d) and (f) of line 34a									35	<u> </u>		
36		nns (c) and (e) of line 34b									36	K)
37		ate and trust income or (los	s). Combine lines 35 and	36. Enter the re-	sult here	and	-							
		the total on line 41 below	Deal Catata Marte	<u></u>							37			
	art IV	Income or Loss From		(c) Excess inc							uai r			
38		(a) Name	(b) Employer identification number	Schedules	Q , line 2c	(0	l) ⊤axab rom Sch			,			come from les Q, line	
	····	<i></i>		(see pag	e E-7)	<u> </u>								
39	Combine	columns (d) and (e) only. Ente	r the result here and inclu	de in the total o	n line 41	below					39	\$		
100.0012-0-04	art V	Summary				JUIUW .			<u></u>	·	53	<u> </u>		
40		rental income or (loss) from Fe	orm 4835. Also complete	line 42 below							40		.3(0,399
41		me or (loss). Combine lines 26, 3		• •	n 1040. line	e 17. or F	orm 104	ONR	line 1	3	41	 	30	
42		ation of farming and fishing								64		122		,
		g income reported on Form 48	· · •	-										
		x 14, code B; Schedule K-1 (F										1月27		
		K-1 (Form 1041), line 14, code				42	- minutation		41	,639]			
43		ation for real estate profess al (see page E-2), enter the n										11		
	anywhere	on Form 1040 or Form 1040	NR from all rental real esta	ate activities				6 N.				. #		
	in which y	ou materially participated under	ar the naccive activity loce			12					20000000000		1. Sec.	95、外期间的第三人

Schedule E (Form 1040) 2008

	6251	Alternative Minimum Tax—Individuals		OMB No. 1545-0074
Form		See separate instructions.		2008
	rtment of the Treasury al Revenue Service (99)	Attach to Form 1040 or Form 1040NR.		Attachment Sequence No. 32
	e(s) shown on Form 1040 or		Your social	security number
E	LMER H & NEI	LVA E BRUNSTING	282-32	-8905
Pi	art I Alternativ	re Minimum Taxable Income (See instructions for how to complete each	line.)	
1	f filing Schedule A (Form	n 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914,		
	ine 2), and go to line 2.	Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914,		
	· •	(If less than zero, enter as a negative amount.)	1 1	104,303
2	Medical and dental. Enter the	e smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
	Taxes from Schedule A (***************************************		
		e interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	·	
		s from Schedule A (Form 1040), line 27	5	
		over \$159,950 (over \$79,975 if married filing separately), enter the amount from		
		Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)		
		deduction, enter any amount from Form 4684, line 18a, as a negative amount		
	Tax refund from Form 10			
		nse (difference between regular tax and AMT)		
		ween regular tax and AMT)		
		tion from Form 1040, line 21. Enter as a positive amount		475
		ivate activity bonds exempt from the regular tax		475
		stock (7% of gain excluded under section 1202)		
		ck options (excess of AMT income over regular tax income)		
		Int from Schedule K-1 (Form 1041), box 12, code A)		· · · · · · · · · · · · · · · · · · ·
		os (amount from Schedule K-1 (Form 1065-B), box 6)		
		lifference between AMT and regular tax gain or loss)		
		laced in service after 1986 (difference between regular tax and AMT)		
		nce between AMT and regular tax income or loss)		0
		e between AMT and regular tax income or loss)		0
21	Circulation costs (differer	nce between regular tax and AMT)	21	
		erence between AMT and regular tax income)		·
		between regular tax and AMT)		
		ntal costs (difference between regular tax and AMT)		
		aliment sales before January 1, 1987		
	ntangible drilling costs p	······································		
		ding income-based related adjustments	, , ,	
	Alternative tax net opera		28 (··································
		xable income. Combine lines 1 through 28. (If married filing separately and line		104,778
10000000	202020202020	0, see page 8 of the instructions.)	. 29	104,770
1000000		ve Minimum Tax (AMT)		
	1 ()	under age 24 at the end of 2008, see page 9 of the instructions.)		
	F your filing status is .			
	Single or nead of nouser	nold \$112,500 \$46,200 \$46,200		
		Jalifying widow(er) 150,000 69,950		69,950
	Married filing separately	75,000 34,975 ount shown above for your filing status, see page 8 of the instructions.	30	09,930
		29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36	31	34,828
	and skip the rest of Part	555 or 2555-EZ, see page 9 of the instructions for the amount to enter.		
32		ain distributions directly on Form 1040, line 13; you reported qualified dividends		
		or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	32	7,358
		ry), complete Part III on the back and enter the amount from line 55 here.		1,000
		\$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26).		
22		31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	22	31
		foreign tax credit (see page 9 of the instructions)		7,327
		Subtract line 33 from line 32 e 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,	34	1,521
		edule J to figure your tax, the amount from line 44 of Form 1040 must be refigured		
			35	11,940
	-	om line 34. If zero or less, enter -0 Enter here and on Form 1040, line 45	36	<u>++,,,,,,</u>
		Act Notice, see page 12 of the instructions.		Form 6251 (2008)

For Paperwork Reduction Act Notice, see page 12 of the instructions. DAA.

BRUNSTING003740

000065 ELMER H & NELVA E BRUNSTING

Form 6251 (2008)

Page 2

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323.521	Part III	Tax Computation Using Maximum Capital G	5
3	7 Enter the a	mount from Form 6251, line 31. If you are filing Form 2555 or	r
	line 3 of th	e worksheet on page 9 of the instructions	

ains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the	amount fro	m	24 020
	line 3 of the worksheet on page 9 of the instructions			34,828
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if			
	necessary) (see page 11 of the instructions). If you are filing Form 2555 or		1 - 401	
	2555-EZ, see page 11 of the instructions for the amount to enter	38	15,431	
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the			
	AMT, if necessary) (see page 11 of the instructions). If you are filing Form			
	2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39		
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or			
	the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, 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). If you are filing		l l l l l l l l l l l l l l l l l l l	
	Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to			
	enter	40	15,431	
41	Enter the smaller of line 37 or line 40		41	15,431
				10.007
	Subtract line 41 from line 37			19,397
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by	. ,		
	Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separat	tely) from th	e	
	result	₁	• 43	5,043
44	Enter			
	 \$65,100 if married filing jointly or qualifying widow(er), 		FF 1 0 0	
	• \$32,550 if single or married filing separately, or		65,100	
	• \$43,650 if head of household.			
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If			
	you did not complete either worksheet for the regular tax, enter -0-	45	67,872	
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	0	
47	Enter the smaller of line 37 or line 38	47	15,431	
48	Enter the smaller of line 46 or line 47	48		
49	Subtract line 48 from line 47	49	<u> </u>	
50	Multiply line 49 by 15% (.15)		> 50	2,315
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line	51.		
		i i		
51	Subtract line 47 from line 41	51		
52	Multiply line 51 by 25% (.25)		▶ 52	
53	Add lines 43, 50, and 52		53	7,358
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by	26% (.26).		
	Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separat	tely) from th	e	
	result		54	9,055
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 255	5-EZ, do no	t	
_	enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the ins	tructions		7,358
				Form 6251 (2008)

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Form	4835	(Crop	and Li	Farm Rental		me and Exper		sor))		омв No. 1545 200	
	tment of the Treasury			-	-	o self-employment ta	•			Attachment	-
	al Revenue Service (99)		► Att	ach to Form 1040 or Fo	orm 10	40NR. P See Instru	uctions on bac	Your		Urity number	37
									<u>-32-8</u>	mber (EIN), if any	
E.	LMER H & NEL	VA E BRU	INST	ING				Linpic	yer ib nui	inder (Eint), ir any	
<u>A</u> [Did you actively participate	e in the operatio	n of thi	s farm during 2008 (see	instruc	tions)?		<u></u>		X Yes	No
Pa	irt I Gross Far	m Rental In	come	Based on Produ	uctio	n. Include amount	ts converted	l to ca	sh or th	ne equivalent	t.
1	Income from production	of livestock, pro	duce, g	grains, and other crops .					1	39	,217
2a	Cooperative distribution) 2 a		977	2b Taxable a	mount	2b		977
3a	Agricultural program pa					1,445	3b Taxable a	mount	3b	1	,445
4	Commodity Credit Corp	oration (CCC) id	oans (se	ee instructions):							
а	CCC loans reported und	der election							4a	-	
b				4b	mount	4c					
5			•	aster payments (see insti I	ruction	s): I					
а	Amount received in 200				l		5b Taxable a		5b	_	
C	If election to defer to 2009 i						nount deferred fro		5d		
6				line or fuel tax credit or r					6		
7				ne right column for lines 1		-		•	7 7	11	,639
Da				roperty. Do not inc						- <u> </u>	,039
				operty. Do not inc		· · · · · · · · · · · · · · · · · · ·			r 		
8	Car and truck expenses	·			21	Pension and profit-sl	-				
	Schedule F instructions					plans		• • • • • •	21	_	
•	attach Form 4562		8	2,492	22	Rent or lease:				1	
9 10	Chemicals			Z,492	а	Vehicles, machinery,					
10	Conservation expenses	· 1	10			and equipment (see			22a		
11	instructions) Custom hire (machine v		11		ь	instructions) Other (land, animals,		• • • • • •	22b		
12	Depreciation and section				23	Repairs and mainter			23		• • •
	expense deduction not				24	Seeds and plants			24		
	claimed elsewhere		12		25	Storage and wareho	usina	• • • • • •	25		
13	Employee benefit progra	···· =			26	• "			26		
	other than on line 21 (se				27	-			27	2	,511
	Schedule F instructions)	13		28	Utilities			28		
14	Feed		14		29	Veterinary, breeding,	and				
15	Fertilizers and lime		15	6,237		medicine	, , . ,		29		
16	Freight and trucking		16		30	Other expenses					
17	Gasoline, fuel, and oil $_{\rm ,}$		17			(specify):			SSNS.		
18	Insurance (other than h	ealth)	18	· - ·	a				30a		
19	Interest:				b				30b		
а	Mortgage (paid to banks		9a		C.				30c		
b	Other		<u>9b</u>		d				30d		
20	Labor hired (less emplo								30e		
	credits) (see Schedule I		20				••••••		30f		
	instructions)	<u></u>	20	·····	g				30g		
31	Total expenses. Add lin	nes 8 throuah 30)g (see	instructions)				►	31	11.	,240
32				e 31 from line 7. If the re							
		• •		is a loss, you must go o					32	30,	, 399
33				s your investment in this				 ר	33a	All investment is	
	(see instructions)								33Ь	Some investment is	not at risk.
	You may have to compl	ete Form 8582	to deter	rmine your deductible los	s, rega	ardless of					
	which box you checked	(see instructions	s). If yo	u checked box 33b, you	must	complete					
	Form 6198 before going	g to Form 8582.	In eithe	er case, enter the deduc	tible lo	oss here and					
	on Schedule E, line 40								33c		

For Paperwork Reduction Act Notice, see instructions on back.

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Form 1040	Capital Loss Carryover Worksheet		2008
Mame ELMER H & NEI	LVA E BRUNSTING	Taxpayer Ident 282-32-8	tification Number
	2008 to 2009 Capital Loss Carryover Workshee	et	
loss on Schedule D, line have any carryovers.	ure your capital loss carryovers from 2008 to 2009 if Schedule D, Line 21, is a loss and (a) 16, or (b) Form 1040, line 41, reduced by any amount on Form 8914, line 2, is less than zo	ero. Otherwise, you do	not
	orm 1040, line 41. If a loss, enclose the amount in parentheses	1	90,303
No. Enter -0	to claim an exemption amount for housing a Midwestern displaced individual)?		
X No. Enter -0 Yes. Enter the amo	unt from your Form 8914, line 2	2	
X No. Enter -0 Yes. Enter the amo	unt from your Form 8914, line 2	2 	90,303
X No. Enter -0 Yes. Enter the among Subtract line 2 from line	unt from your Form 8914, line 2 1. If the result is less than zero, enclose it in parentheses	3	
 No. Enter -0 Yes. Enter the among Subtract line 2 from line Enter the loss from Scher 	unt from your Form 8914, line 2		90,303

If line 7 of Schedule D is a loss, go to line 7; otherwise, enter -0- on line 7 and go to line 11.

If line 15 of Schedule D is a loss, go to line 11; otherwise, skip lines 11 through 15.

8. Enter any gain from Schedule D, line 15. If a loss, enter -0- _____ 8.____

12. Enter the gain, if any, from Schedule D, line 7. If a loss, enter -0- ______ 12._____

13. Subtract line 7 from line 6. If zero or less, enter -0-

7. Enter the loss from Schedule D, line 7, as a positive amount ______7.

10. Short-term capital loss carryover to 2009. Subtract line 9 from line 7. If zero or less, enter -0- ______ 10._____

11. Enter the loss from Schedule D, line 15, as a positive amount ______ 11.____

9. Add lines 6 and 8

14. Add lines 12 and 13

15. Long-term capital loss carryover to 2009. Subtract line 14 from line 11. If zero or less, enter -0-

4,389

3,000

1,389

15,025

15,025

9.

0

14.

000065

Form 1040 Qualified Dividends and Capital Gain Tax Worksheet	2008
Name	Taxpayer Identification Number
ELMER H & NELVA E BRUNSTING	282-32-8905

If you do not have to use the Schedule D Tax Worksheet use this worksheet to figure your tax if any of the following applies:

- You reported qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b)
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13 (or Form 1040NR, line 14) You do not have to file Schedule D if **both** of the following apply:
 - The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statement(s)
 - None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Qualified Dividends and Capital Gain Tax Worksheet - Form 1040, Line 44

1.	Enter the amount from Form 1040, line 43. (However if you are filing Form		
	2555 or 2555-EZ (relating to foreign earned income), enter the amount from line		
	3 of the Foreign Earned Income Tax Worksheets) 1. 83, 303	3	
2.	Enter the amount from Form 1040, line 9b* 2. 15, 431		
3.	Are you filing Schedule D?*		
	X Yes. Enter the smaller of line 15 or 16 of		
	Schedule D. If either line 15 or 16 is a		
	loss, enter -03		
	No. Enter the amount from Form 1040, line 13		
4.	Add lines 2 and 3 415,431		
5.	If you are claiming investment interest expense on Form		
	4952, enter the amount from line 4g of that form.		
	Otherwise, enter -05.		
6.	Subtract line 5 from line 4. If zero or less, enter -0-6.15,431Subtract line 6 from line 1. If zero or less, enter -0-7.67,872		
7.	Subtract line 6 from line 1. If zero or less, enter -0		
8.	Enter the smaller of:		
	• The amount on line 1, or		
	 \$32550 if single or married filing separately ▶		
	 \$65100 if married filing jointly or qualifying widow(er), or \$43650 if head of household 		
9.	Is the amount on line 7 equal to or more than the amount on line 8?		
	X Yes. Skip lines 9 and 10; go to line 11 and check the "No" box		
	No. Enter the amount from line 79.		
10.	Subtract line 9 from line 8		
11.	Are the amounts on lines 6 and 10 the same?		
	Yes. Skip lines 11 through 14; go to line 15		
	X No. Enter the smaller of line 1 or line 6 1115,431		
12.	Enter the amount from line 10 (if line 10 is blank, enter -0-) 12.		
13.	Subtract line 12 from line 11		
14.	Multiply line 13 by 15% (.15)	14.	2,315
15.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	45	9,656
16.	Add lines 14 and 15	16.	<u>11,971</u>
17.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	47	13,519
18.	Tax on all taxable income. Enter the smaller of line 16 or line 17. Also include this amount on		
	Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form		
	1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	18.	11,971

*If you are filing Form 2555 or 2555-EZ, these lines maybe reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

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This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/09) - IA Form 1040 Page 1

IA Tax Return (12/31/09) - IA Form 1040 Page 2

IA Tax Return (12/31/09) - IA Schedule B

IA Tax Return (12/31/09) - IA Form 126

IA Tax Return (12/31/09) - IA Carryover Summary Report

IA Tax Return (12/31/09) - IA Federal Tax Adjustments Worksheet

IA 1040 Iowa Individual Income Tax Long Form 2009 or fiscal year beginning ______2009 and ending ______2009 and ending _______ STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last n		Your first name/middle initial	_
<u>BR</u> U	JNS	IING NELVA E	Fill in all information below.
Spouse's la	ast nar	ne Spouse's first name/middle initial	Check this box if you or your spouse were 65 or older as of 12/31/12 Le Copy
		ddress (number and street, apartment, lot, or suite number) or PO Box PINEROCK LN	Your Social Security Number • Spouse Social Security Number • 481-30-4685
City, State,			Are your name, your spouse's Residence on 12/31/09 name, if applicable, and your County No. School District No.
HOUS		N TX 77079-5914	address the same as on last
		Status: Mark one box only.	year's return? X YES NO 00 0000
1 X		Were you claimed as a dependent on another person's lowa return? YES X NO	Dependent children for whom an exemption is claimed in Step 3
2		ed filing a joint return. (Two-income families may benefit by using status 3 or 4)	How many have health care coverage? (including Medicaid or hawk-i)
3		d filing separately on this combined return. Spouse use column B.	How many do not have health care coverage?
4	Marri	ed filing separate returns.	N:
5		se's name: of household with qualifying person. If qualifying person is not claimed as a dependent on	
6		ifying widow(er) with dependent child. Name:	SSN:
STEP 3	<u>Qua</u>	Bersonal Credit: Enter 1 /Enter 2 if filing joint or head of household	
Exemptio	ns	YOU and spouse if b. Enter 1 for each person who is 65 or older and/or 1 for each person filing initial b.	· · · · · · · · · · · · · · · · · · ·
Exemptio		filing jointly) c. Dependents: Enter 1 for each dependent	······································
		SPOUSE a. Personal Credif: Enter 1 (If filing b. Enter 1 if 65 or older and/or 1 if blind	$\mathbf{A} = \mathbf{X} \mathbf{S} = \mathbf{A} \mathbf{O} = \mathbf{S}$
		status 3)	
	•	c. Dependents: Enter 1 for each dependent	
		d. Enter first names of dependents here:	e. TOTAL \$
		B. Spouse/Status	·
STEP 4	1	Wages, salaries, tips, etc. 1.	
	2.	Taxable interest income. If more than \$1,500, complete Sch. B 2.	3,962
Figure	3	Ordinary dividend income. If more than \$1,500, complete Sch. B 3.	16,579
your	4	All sectors and a sector of the sector of th	
gross income	5	Business income/(loss) from federal Schedule C or C-EZ 5.	
	6		-3,000
	7.		
	8		
	9		14,302
	10.	Rents, royalties, partnerships, estates, etc. 10.	
	11.		
	12.	Unemployment compensation. See instructions. 12.	
	13.	Taxable Social Security benefits 13.	7,366
11	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment 14.	
ļ↓ ·	15.	GROSS INCOME. ADD lines 1-14	<u> </u>
ន់ STEP	_		
		· · · · · · · · · · · · · · · · · · ·	
a STEP	40	· · · · · · · · · · · · · · · · · · ·	2,166
your		Health insurance deduction 18	
adjust			
to to to to to to	20.	Alimony paid 20	
	21. e	Pension/retirement income exclusion 21.	
8		Moving expense deduction from federal form 3903 22.	
Staple W-2s,			
taple		Other adjustments 24.	
55		Total adjustments. ADD lines 16-24	
	26.	NET INCOME. SUBTRACT line 25 from line 15	<u>26.</u> <u>58,879</u>
STEP 6	27.	Federal income tax refund / overpayment received in 2009 27.	3,964
Figure			
Figure your		Addition for federal taxes. ADD lines 27 and 28	
federal	30.	Total. ADD lines 26 and 29	
tax		Federal tax withheld 31.	25
addition and	32.	Federal estimated tax payments made in 2009 32.	12,910
and deduc-	33.	Additional federal tax paid in 2009 for 2008 and prior years 33.	
tion	34.	Deduction for federal taxes. ADD lines 31, 32, and 33	3412,935
	35.	BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2	
CS			41-0012 (09/11/00) 09

41-001a (09/11/09) LU9 BRUNSTING003746

000065							401	20 4605
2000 1/	1	NELVA E BRUNSTING D40, page 2		D Carrier (Ctature)		B Craws (Ctat		-30-4685
2003 IF STEP 7		DALANCE From side 1 line 25		B. Spouse/Status 3	20	B. Spouse/State	15 3 A .	You or Joint 49,908
SIEFI	30.	37. Total itemized deductions from federal Schedule A Taxnavers with bonus depreciation/sec 179 must use lowa Sch A		•••••				47,700
Figure		Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A 38. Iowa income tax if included in line 5 of federal Schedule A				- T Comple	te lines 37-4	0
your taxable		39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A					you itemize	
income		40 Other deductions	40			-	File C	23841221042343688
	41.	Deduction. Check one box.	-	X Standard.	41			1,780
	42.	TAXABLE INCOME. SUBTRACT line 41 from line 36.			42			48,128
STEP 8		Tax from tables or alternate tax			▲ 2 , 79	3		
	44.	lowa lump-sum tax. 25% of federal tax from form 4972.	-		A			
Figure your	4 5.	lowa minimum tax. Attach IA 6251.	4 5.		Ā			
tax,	4 6.	Total tax. ADD lines 43, 44, and 45.	_		10			2,798
credits	47.	Total exemption credit amount(s) from Step 3, side 1			~	0		
and checkoff	48.	Tuition and textbook credit for dependents K-12.						
contribu-	49.	Total credits. ADD lines 47 and 48.						60
tions	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero				•	0	2,738
	51.	Credit for nonresident or part-year resident. Attach IA 126 an					A	1,443
	52.						0	1,295
	53.	Other nonrefundable Iowa credits. Attach IA 148 Tax Credits	Schedu	le.	53		A	
	54.	BALANCE. SUBTRACT line 53 from line 52.						1,295
	55.	School district surtax/EMS surtax. Take percentage from table	e; multip	ly by line 54.			0	0
	56.	Total Tax. ADD lines 54 and 55.				·		1,295
		Total tax before contributions. ADD columns A & B on line 56 Contributions. Contributions will reduce your refund or add to					57.	1,295
	56.	Fish/Wildlife State Fair		fighters/Veterans	Child Abuse Pre			
	5			: ▲	58d: 🔺		58.	1 0 0 5
	59.	TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58		<i></i>	, ,	<i></i>	59.	1,295
		lowa income tax withheld.	_					
STEP 9		Estimated and voucher payments made for tax year 2009						
Figure		Out-of-state tax credit. Attach IA 130.						
your		Motor fuel tax credit. Attach IA 4136.	63		A	_	,	
credits	64.			-				
	05	Early childhood development credit			_ _	_		
	65. ee	Iowa earned income credit: 7.0% (.07) of federal credit Other refundable credits. Attach IA 148 Tax Credits Schedule.				— .		
		TOTAL. ADD lines 60 - 66.				<u>-</u>		
	68.	TOTAL CREDITS. ADD columns A and B on line 67 and en	_				68.	1,240
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line 6				· · · · · · · · · · · · · · · · · · ·	69.	
		Amount of line 69 to be REFUNDED		5	• • • • • • • • • • • • • • • • • • • •	REFUND	70.	
Figure	10.	Mail return to Iowa Income Tax - Refund Processing, I			Des Moines IA 50319-01		_	
your	71.	Amount of line 69 to be applied to your 2010 estimated tax	71.		•			
refund or		If line 68 is less than line 59, SUBTRACT line 68 from line 59		the AMOUNT OF TA	X YOU OWE.	—	72.	55
amount		Penalty for underpayment of estimated tax. From IA 2210 or		1 1	annualized income metho			
you owe	74.	Penalty and interest 74a. Penalty.		▲ 74b. Interest			74.	
	75.	TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter			F	AY THIS AMOUNT	75.	55
		Electronically pay by credit card or direct debit. Go to To pay by mail: Iowa Income Tax - Document Process			ines IA 50306-9187. Mal	e check payable to	Treasurer, S	State of Iowa.
STEP 11	POLI	TICAL CHECKOFF. This checkoff does not increase the	STEP					
1	amou	nt of tax you owe or decrease your refund.	NEXT	YEAR,				
		SPOUSE A YOURSELF		you like to receive a		Mailing A	ddresses:	
\$1.50 to E			option	is not available to el		See lines 7	'0 and 75 al	bove.
\$1.50 to F				0. ▲ 1.	Yes No			
\$1.50 to C STEP 13	ampa	aign Fund \$1.50 to Campaign Fund I (We), the undersigned, declare under pena	alle of a			udiaa all aaaamaanui		
NAME OF TAXABLE PARTY.		SIGN HERE and statements, and, to the best of my (our						
 Verify y 	our S	SN(s) (other than taxpayer) is based on all information	ation of v			CPA	r	3/23/10
 Rechect Attach a 					K RIKKERS	CFA	(
7110011	v v.			Preparer's Signature KROESE &	, KROESE P.C			Date
Your Sign	aturo		Date		H MAIN AVEN			
rour aign	aure		Date	SIOUX C			50-182	4
Spouse's	Sians	ature	Date	Address				
000000	~.gnc			712-722-	-3375		42-12	277139
Daytime T	elept	one Number		Daytime Telephone	Number		Identificatio	n Number
CS		Ti	nis re	turn is due Ap	orii 30, 2010.		4	1-001b (10/07/09)

BRUNSTING003747

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

2009 IA 1040 Schedule B

Interest and Dividend Income

• •	own on page 1 of the IA 1040 E BRUNSTING	Social Security Number 481 File 4635 DV
NOTE: You n	nust report all taxable interest and dividends on IA 1040, even if you are not required to complete	Schedule B.
PART I: INTEREST	You must complete this part if you received more than \$1,500 in interest in 2009. Interest incom should be reported includes earnings from savings and loan associations, mutual savings banks banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040 Taxable Interest Income), and interest from tax refunds. Do not report interest from federal security	s, cooperative), line 2,
INCOME	For each payer, indicate the type of account. If the interest was earned by you, check the column "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned check "Joint." Check only one for each payer.	

Interest Income. List Names of All Payers.

	Check one			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES			Х	842
EDWARD JONES			X	2,953
EDWARD JONES		X		167
	· · · · · · · · · · · · · · · · · · ·			
Total Taxable Interest Income.	I			
Add the amounts. Enter here and on IA 1040, line 2.				3,962

PART II: You must complete this part if you received more than \$1,500 in gross dividends in 2009. 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.

Dividend Income. List Names of All Payers.

Check one for each payer	
Taxpayer Spouse Joint AMOUN	41
N X	4,817
	10
X	5,065
X	70
X	6,356
X	261
ne.	
l on IA 1040, line 31	6 , 579

41-004b (08/27/09)

2009 IA 126

	lowa Nor	nresident and Pa	rt-year Resident Credit
	Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING		Social Security Number 481 File 4685 DV
Ī	MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE YO	DU MUST FILE THIS	FORM IF
,	You are a nonresident of Iowa	You are a nonresid from lowa sources	dent of lowa with income
,	You are a part-year resident of lowa	 You are a part-year 	
	Date moved into Iowa:		
		Attach this form and	a copy of your federal
	Date moved out of Iowa:	return to your lowa	
		-	purce income on the IA 126.
,			using filing status 3 or 4.
		rou may benefit by	using ming status 5 of 4.
,	Your spouse is a part-year resident of Iowa		
	Date moved into Iowa:	IOWA-SO	DURCE INCOME
	and/or		
	Date moved out of lowa:	B. SPOUSE	A. YOU OR JOINT
		Filing Status 3 Only	
		L	
1. \	Wages, salaries, tips, etc.	1	
2.	Taxable interest income	2.	
3 (Ordinary dividend income	3.	
4	Alimony received	Δ	
	Alimony received	4	
5.1	Business income or (loss)	5	
	Capital gain or (loss)		
	Other gains or (losses)		
8. 1	Taxable IRA distributions	8	
9	Taxable pensions and annuities	9	* *
10. I	Rents, royalties, partnerships, estates, etc.	10	
11. I	Farm income or (loss)	11	
12. l	Unemployment compensation	12.	
13	Taxable Social Security benefits.	13.	
14. (Other income, gambling income, bonus depreciation/section 179		
á	adjustment	14.	
	GROSS INCOME. ADD lines 1-14.	15.	
16	Payments to an IRA, Keogh, or SEP while an Iowa resident		
17 1			
17.1	Deduction for self-employment tax		
	Penalty on early withdrawal of savings	19	
	Alimony paid		
21. I	Pension/retirement income exclusion	21	
22.	Moving expense deduction into Iowa only	22.	
23. I	lowa capital gain deduction	23.	
24. (Other adjustments	24	
25.	Total adjustments. ADD lines 16-24.	25	
26. I	OWA NET INCOME. SUBTRACT line 25 from line 15.	26.	27,836
27. /	All-source net income from line 26, IA 1040	27	58,879
			00.0% 100.0%
28. I	lowa income percentage: Divide line 26 by line 27 and enter percentage rounded to		
t	the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.	% 47.3%
	Nonresident/part-year resident credit percentage:		
	Subtract the percentage on line 28 from 100.0%.	29	% 52.7%
30 1	lowa tax on total income from line 43, IA 1040	30.	
31	Total credits from line 49 JA 1040	31	
32.	Total credits from line 49, IA 1040	31.	0 700
32. 22 1	Tax after credits. Subtract line 31 from line 30.	32	
აა. I	Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.		1,443
		ENTER THIS	AMOUNT ON LINE 51 OF IA 1040
ĊS			41-126 (09/08/09)

Form IA 104	40	Iowa Return Carr	vover Summary		2009
Name NELVA E E	BRUNSTING			Taxpaye	r Identification Number 30-4685
Activity, Form	Jnit TAXES_PA: CALCULATE		n FEDERAL SCHEDULE	A)	File Copy carryover to 2010 55
	2ND QU 3RD QU 4TH QU	ARTER PAYMENT ARTER PAYMENT ARTER PAYMENT ARTER PAYMENT		·	330 330 330 330 330
<u>A</u>	<u>ESTIMATES</u>	S PAID DEDUCTIBLE	NEXT YEAR		310
		· · · · · · · · · · · · · · · · · · ·			
····					
		· · · · · · · · · · · · · · · · · · ·		·	
•			· · · · · · · · · · · · · · · · · · ·	······································	
		· · · · · · · · · · · · · · · · · · ·			

i.

-01	DOC)65

Form	IA1040	lowa Federal Tax Adjustme	nt Worksheet		2009
Name NEI	LVA E BRUN	ISTING		1	r Identification Number 30-4685
	·	Federal Refund - Iowa Form 1	040 Line 27		File Copy
1.	2008 federal refund	J		1	
2.	Less 2008 federal	earned income credit		2	
3.	Less 2008 addition	al child tax credit			
4.	Less 2008 first-time	e homebuyer credit		4.	
5.	Prior year federal	l refund after adjustments		5.	3,964
6.	2008 deduction for	federal taxes (Iowa Form 1040, line 34)		6.	17,160
7.		or line 6			3,964
			Spouse		Taxpayer/Joint
8.	Prior year federal	refund after adjustments from line 7, allocated, if applicable	8.		3,964
9.		ral refunds (From years prior to 2008)			
10.		ax refund / overpayment received in 2009 (Line 8 plus line 9)			
		Self Employment and Household Employment Ta	axes - Iowa Form 104	0 Line 28	
			Spouse		Taxpayer/Joint
1.	Self-employment t	axes	1		
2.	Household employ	/ment taxes	2		
3.	Total Self-employ	ment and Household Employment Taxes	3		
		Federal Tax Withheld - Iowa Forr	n 1040 Line 31		
			Spouse		Taxpayer/Joint
1.	W-2 W-2G 1099	R, 1099M, interest, dividend, K-1	•		25
2.		ilroad, unemployment, other income, backup withholding, other			
3.		ome Tax Withheld			25
1. 2. 3.	Estimates paid in 2	Federal Estimated Tax Payments Made in 200 lied from 2008 return 2009 imated tax payments made in 2009		1 2	3,964 8,946 12,910 Taxpayer/Joint
4.	Total Federal Est	imated Taxes Paid from line 3, allocated, if applicable	4	<u> </u>	12,910
		Additional Federal Taxes Paid in 2009 - le	owa Form 1040 Line :	33	
1.	2008 federal tax lia	ability		1	11,940
2.	Excise tax on early	withdrawal from qualified plans		2	
3.		nus Line 2)			11,940
4.	Less payments ma	de against 2008 federal tax liability		4	15,904
5.	2008 unpaid liabil	ity before federal refundable credits (Line 3 minus Line 4)		5	
6.	Refundable credit	ts: Earned income credita			
		Additional child tax credit b.			
		First-time home buyer credit c			
		Recovery rebate credit d. Not Applicable			
		Other refundable credits e			
		Total refundable credits	6		
7.	Application of refur	ndable credits to 2008 unpaid federal tax liability (Lesser of line 5 or line	6)	7	
8.	Paid with 2008 fed				· · · · · · · · · · · · · · · · · · ·
9.	Federal extension a	and additional payments from 2008 federal return		9.	
10.		icle Fuel Tax Credit from 2009 federal return			
		ted on 2009 federal return			
12.	Total additional fe	ederal tax payments made in 2009 (Add lines 7 thru 11)		12.	
			Spouse		Taxpayer/Joint
13.	Total additional fed	leral tax payments from line 12, allocated, if applicable	13	<u> </u>	
		axes paid in 2009 for tax years prior to 2008			
15.	Total additional fe	ederal taxes paid in 2009 for 2008 and prior years (Add lines 13 and	14)15		

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>US Tax Return (12/31/09) - Form 1040 Page 1</u> <u>US Tax Return (12/31/09) - Form 1040 Page 2</u> <u>US Tax Return (12/31/09) - Schedule B</u> <u>US Tax Return (12/31/09) - Schedule D Page 1</u> <u>US Tax Return (12/31/09) - Schedule D Page 2</u> <u>US Tax Return (12/31/09) - Schedule E Page 1 - FARMLAND</u> <u>US Tax Return (12/31/09) - Schedule E Page 2</u> <u>US Tax Return (12/31/09) - Form 6251 Page 1</u> <u>US Tax Return (12/31/09) - Form 6251 Page 2</u> <u>US Tax Return (12/31/09) - Form 6251 Page 2</u> <u>US Tax Return (12/31/09) - Form 4835 - SHARE CROP</u> <u>US Tax Return (12/31/09) - Schedule L</u>

104	0	Department of the Treasury-Internal Re U.S. Individual Income		2009	9	IRS Use Only-	Do not write	or staple in this space.
Label		For the year Jan. 1-Dec. 31, 2009, or	other tax year beginning	,	2009, ending	, 20		OMB No. 1545-0074
Laber		Your first name and initial	Last name				Your soc	al security number
(See instructions	в	NELVA E	BRUNSTING	r				-30-4685
on page 14.) E If a joint return, spouse's first name and initial Last name Spo						Spouse's		
Use the IRS	1						<u></u>	
label.	н	Home address (number and street). If ye		page 14.		Apt. no.	•	You must enter
Otherwise, please print	ER	13630 PINEROCK I	LN				у	our SSN(s) above.
or type.	E	City, town or post office, state, and ZIP						ng a box below will not
Presidential	Ļ	HOUSTON		7079-59			change	e your tax or refund.
Election Campai		Check here if you, or your spouse i	f filing jointly, want \$3					You Spouse
	1 2	Single		🕈 🗔 qua	alifying person is	(with qualifying p a child but not ye	our depender	nt, enter this
Filing Status	2	Married filing jointly (even if only one h	nad income)		d's name here.	▶		
Check only one	3	Married filing separately. Enter spouse	e's SSN above	5 🔤 Qu	alifying widow(er)	with dependent	child (see pa	age 16)
box.		and full name here.						
_	6a	X Yourself. If someone can claim	n you as a dependent	, do not chec	k box 6a			Boxes checked1
Exemptions	b	Spouse	<u></u>	<i></i>	<u></u>	<u> </u>	140	No. of children
	C	Dependents:		(2) Depe	ndent's	(3) Depende	nt's qua	al. child • lived with you
				social securi	ity number	relationship		child cr. (see • did not live with
		(1) First name Last na	ame				pag	you due to divorce
If more than four								(see page 18)
dependents, see page 17 and								Dependents on 6c
check here ►		· <u>·····</u>				· · ·		not entered above
			<u> </u>					Add numbers on 1
·	d	Total number of exemptions claime						lines above ►
Income	7	Wages, salaries, tips, etc. Attach Form(s	s) W-2	• • • • • • • • • • • • •			7	042
	8a.	Taxable interest. Attach Schedule	Bit requirea		0.	······································		842
Attach Form(s) W-2 here. Also	b	Tax-exempt interest. Do not includ	le on line 8a		80		120	16 570
attach Forms	9a	Ordinary dividends. Attach Schedul				16,2	9a	16,579
W-2G and	b	Qualified dividends (see page 22)	····				20-2-20-20-20-20-20-20-20-20-20-20-20-20	
1099-R if tax	10	Taxable refunds, credits, or offsets						
was withheld.	11		Cohodulo C or C EZ					
If you did not	12	Business income or (loss). Attach S			•••••		12	
get a W-2,	13	Capital gain or (loss). Attach Schedule D if require	rea. If not required, check here	e 💌		• • • • • • • • • • • • • •	14	
see page 22.	14 15a	Other gains or (losses). Attach For	11 4/9/ 15a	· · · · · · · · · · · · · · · · · · ·			· · · ·	
	15a 16a		15a 16a			iount (see page : iount (see page :	·	
Enclose but do							101	
Enclose, but do not attach, any	17	Rental real estate, royalties, partne	• • •	s, trusts, etc. 7	Allach Scheuu	lе с		
payment. Also,	18	Farm income or (loss). Attach Sche				· · · · · · · · · · · · · · · · · · ·	18	······
please use	19 20a	Unemployment compensation in excess of \$2,40				ount (see page)	27) 20b	01 0.65
Form 1040-V.	20a 21	Other income. List type and amount (see		<u>J,045</u>		ount (see page .		
	22	Add the amounts in the far right col		ab 21. This is	vour total ina		▶ <u>21</u> ▶ 22	<u> </u>
	23	Educator expenses (see page 29)		gii 21. 1116 18	23	ome		262
Adjusted	23 24	Certain business expenses of rese		ete and	25			
Gross	24	fee-basis government officials. Atta			24			
	25	Health savings account deduction.			25			
Income	26	Moving expenses. Attach Form 390			26			
	27	One-half of self-employment tax. A			27			
	28	Self-employed SEP, SIMPLE, and	auglified plane		28			
	29	Self-employed health insurance deal		· · · · · · · · · · · · · · · · · · ·	29			
	29 30				30			
		Penalty on early withdrawal of savi Alimony paid b Recipient's SSI			31a			
	31a 32					-		
	32 33	IRA deduction (see page 31) Student loan interest deduction (see		• • • • • • • • • • • • • • •	32			
	33 34	Tuition and fees deduction. Attach	Form 8917	· · · · · · · · · · · · · · · · · · ·	34			
	34 35	Domestic production activities dedu	Intion Attach Form 9		35	·		
	35 36	Add lines 23 through 31a and 32 through	25		۱ <u>ــــــ</u> ۱.		36	
	36 37	Subtract line 36 from line 22. This i				• • • • • • • • • • • • • •	► 37	
For Disclosure		Act, and Paperwork Reduction A			<u></u> <u>.</u>	<u></u>	F 31	Form 1040 (2009)
DAA								Form 1040 (2009)

000065				
Form 1040 (2009		VA E BRUNSTING		81-30-4685 Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	38	78,526
Credits	39a	Check X You were born before January 2, 1945, Blind. Total boxes	-	
			╣	
Standard Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here 39b		7 600
for—	<u>40</u> a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	. <u>40a</u>	7,600
 People who 	b	If you are increasing your standard deduction by certain real estate taxes, new motor	1	File Copy
check any		vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) 40b	-	
box on line 39a, 39b, or	41	Subtract line 40a from line 38	41	70,926
40b or who	42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern		2 (50
can be claimed as a		displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37		3,650
dependent, see page 35.	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	67,276
All others:	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 4972	44	
Single or	45	Alternative minimum tax (see page 40). Attach Form 6251		11 207
Married filing separately,	46	Add lines 44 and 45	46	11,387
\$5,700	47	Foreign tax credit. Attach Form 1116 if required 47 1	획 :	
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48		
jointly or Qualifying	49	Education credits from Form 8863, line 29 Retirement savings contributions credit Attach Form 8880 50	-	
widow(er),	50			
\$11,400	51	Child tax credit (see page 42) 51	- 1	
Head of household,	52	Credits from Form: a 8396 b 8839 c 5695 52 Other credits from Form: a 3800 b 8801 c 53	- 30	
\$8,350	53		0386	10
	54	Add lines 47 through 53. These are your total credits	54	11,368
	<u>55</u> 56	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
Other	57	Self-employment tax. Attach Schedule SE Unreported social security and Medicare tax from Form: a 4137 b 8919	<u>56</u> 57	
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	58 59		59	
	60	Add lines 55 through 59. This is your total tax	60	11,368
	61	Federal income tax withheld from Forms W-2 and 1099 61 2	_	
Payments	62	2009 estimated tax payments and amount applied from 2008 return 62 11, 920	200000000000000000000000000000000000000	
	63	Making work pay and government retiree credits. Attach Schedule M 63	4	
If you have a	64a	Earned income credit (EIC) 64a		
qualifying	b	Nontaxable combat pay election 64b	-	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65		
	66	Refundable education credit from Form 8863, line 16		
	67	First-time homebuyer credit. Attach Form 5405 67		
	68	Amount paid with request for extension to file (see page 72) 68	\neg	Í
	69	Excess social security and tier 1 RRTA tax withheld (see page 72) 69		
	70	Credits from Form: a 2439 b 4136 c 8801 d 8885 70		
	71	Add lines 61, 62, 63, 64a, & 65 through 70. These are your total payments	71	11,945
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	577
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here	73a	
See page 73 and fill in 73b,	► b	Routing number		
73c, and 73d,	► d	Account number	a de la composición de la comp	
or Form 8888.	74	Amount of line 72 you want applied to your 2010 estimated tax > 74 57	7	
Amount	75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74	75	
You Owe	76	Estimated tax penalty (see page 74)	24	
Third Party	, Do you	want to allow another person to discuss this return with the IRS (see page 75)?		
Designee	Designe			4948
	name	▶ RICHARD K RIKKERS CPA Phone no.		2-722-3375
Sign	they are	enalties of penjury, I declare that I have examined this return and accompanying schedules and statements, and to the be true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer h	as any kn	owledge and belief,
Here	Your sig			Daytime phone number
See page 15.				120000200175-00002001101-0.000200100000000
Keep a copy for your	Spouse's	s signature. If a joint return, both must sign. Date Spouse's occupation		
records.		/ / /		
Deld	Preparer	l Cherk if		Preparer's SSN or PTIN
Paid	signature	▼ RICHARD K RIKKERS CPA 03/23/10 self-employed		P00144154
Preparer's	Firm's na		EIN	42-1277139
Use Only	-	and ZIP code STOLIN CENTER TA 51250-1824	Phone I	
	auuress,	and ZIP code SIOUX CENTER IA 51250-1824	112	-722-3375

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SCHEDULE B Interest and Ordinary Dividends					OMB No. 1545-0074		
(Form 1040A	or 104	40)	Interest and Ordinary Dividends		2009		
Department of th	ne Trea	sury	Attach to Form 1040A or 1040. See instructions on back.		Attachment Sequence No. 08		
Internal Revenue Name(s) shown			Υ	our socia	security number		
		BRUNS			0-4685		
			e of payer. If any interest is from a seller-financed mortgage and the		File Monty		
Part I		buyer us	ed the property as a personal residence, see instructions on back and list				
Interest		this inter	rest first. Also, show that buyer's social security number and address 🕨				
(See instructio	ns	EDWA	RD JONES		842		
on back and th							
instructions for							
Form 1040A, of Form 1040,	ונ						
line 8a.)							
Note. If you				. 1			
received a For		•					
1099-INT, For 1099-OID, or	m						
substitute							
statement from		• • • • • • • • •					
a brokerage fii list the firm's	нц,	• • • • • • • •	•••••••••••••••••••••••••••••••••••••••	•••			
name as the			······································				
payer and enter the total intere		• • • • • • • •					
shown on that			amounts on line 1	2	842		
form.	3		ole interest on series EE and I U.S. savings bonds issued after 1989.				
		Attach F	orm 8815	3			
	4	Subtract	line 3 from line 2. Enter the result here and on Form 1040A, or Form				
		1040, lin	e 8a	▶ 4	842		
	Note.	If line 4	s over \$1,500, you must complete Part III.		Amount		
D. II	5		e of payer ►				
Part II		CHEV			4,817		
Ordinary	-		E & CO				
Dividend	S	EDWA			5,065		
(See instructio	ns	METL	N MOBILE		6,356		
on back and th			RD JONES		261		
Form 1040A, c					201		
Form 1040,							
line 9a.)			•••••••••••••••••••••••••••••••••••••••	5			
			······				
Note. If you		• • • • • • • •		•••			
received a For 1099-DIV or	111						
substitute							
a brokerage fil							
list the firm's	·		·				
name as the payer and ente	ər.						
the ordinary							
dividends show							
on that form.	6		amounts on line 5. Enter the total here and on Form 1040A, or Form		1 (570		
	Note	1040, lin		• 6	16,579		
		· · · · · · · · · · · · · · · · · · ·	is over \$1,500, you must complete Part III. plete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a				
D ()))			t; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes No		
Foreign			me during 2009, did you have an interest in or a signature or other authority over a				
Accounts		•	account in a foreign country, such as a bank account, securities account, or other				
and Trus	ts		account? See instructions on back for exceptions and filing requirements for Form TD F				
		90-22.1	,		X		
(See	b	If "Yes,"	enter the name of the foreign country ►				
instructions on	8	During 2	009, did you receive a distribution from, or were you the grantor of, or transferor to, a				

Schedule B (Form 1040A or 1040) 2009

i.

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Carryover Worksheet on page D-7 of the instructions 15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part

(a) Description of property

(Example: 100 sh. XYZ Co.)

CAPTIAL INCOME

CAPITAL INCOME

INCOME FUND OF

INCOME FUND OF

Enter your long-term totals, if any, from Schedule D-1,

Total long-term sales price amounts. Add lines 8 and 9 in

column (d)

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)

BUILDERS

BUILDERS

AMERICA

(b) Date acquired

(Mo., day, yr.)

VARIOUS

VARIOUS

VARIOUS

VARIOUS

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

Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss

Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1

Capital gain distributions. See page D-2 of the instructions

AMERICA FUND

V

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

(c) Date sold

(Mo., day, yr.)

10/26/09

10/26/09

10/26/09

05/27/09

9

10

(Form 1040)	Capital Gains and Losses				
Department of the Treasury Internal Revenue Service (99)	 Attach to Form 1040 or Form 1040NR. See Instructions for Schedule D (Form 104) Use Schedule D-1 to list additional transactions for lines 1 and 8. 				
Name(s) shown on return NELVA E BRUNS	TING Your social 481-3				
Part I Short-Ter	m 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 sol (Mo., day, y	(see pa	es price ge D-7 of tructions)	(e) Cost or other basis (see page D-7 of the instructions)	3	(f) Gain or (loss) Subtract (e) from (d)
1								
2	Enter your short-term totals, if any line 2			2				
3	Total short-term sales price and column (d)	ounts. Add lines 1 and	2 in	3				
4	Short-term gain from Form 6252 a			rms 4684, 6781, a	nd 8824		4	
5	Net short-term gain or (loss) from		ations, estates	s, and trusts from			5	
6	Short-term capital loss carryover.							

(d) Sales price

(see page D-7 of the instructions)

7,533

7,370

38,532

10,000

63,435

(e) Cost or other basis

(see page D-7 of the instructions)

10,846

10,972

46,659

14,028

11

12

13

14

15

	Attach to Form 1040 or Form 1040NR.	See
Department of the Treasury	N Use Cabadula D 4 4s list av	بة احجه لغالما
Internal Revenue Service (99)	Use Schedule D-1 to list ad	Jultional L

OMB No. 1545-0074

-1,389

-3,313

-3,602

-8,127

-4,028

15,025

-34,095

(f) Gain or (loss)

Subtract (e) from (d)

2009
Attachment Sequence No. 12

al security number

Schedu	le	D	(Form	1040)	2009

N

000065

SCHEDULE D

7 Part II

8

9

10

11

12

13

14

DAA

line 9

III on the back

NELVA	Е	BRUNSTING
Schedule D (F	orm	1040) 2009

P	art III Summary		
16	Combine lines 7 and 15 and enter the result	16	
	If line 16 is:		
	 A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then 		
	go to line 17 below.		
	• A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• 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		
		18	
40	Enter the emount if any from line 19 of the Unrecentured Section 1250 Cain Worksheet on		
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	
	page D-9 of the instructions		
20	Are lines 18 and 19 both zero or blank?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions		
	for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22		
	below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 40. 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.		
	0.		
	The loss on line 16 or	21	3,000
	• (\$3,000), or if married filing separately, (\$1,500)		
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	1 7		
	\underline{X} Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions		
	for Form 1040 (or in the Instructions for Form 1040NR).		an line of the second second
	No. Complete the rest of Form 1040 or Form 1040NR.		
		DDO-9983322	

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Schedule D (Form 1040) 2009

	HEDULE E prm 1040)		Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)						OMB No. 1545-0074			
Dep inter	artment of the Treasury nal Revenue Service (99)	for Schedule E (Form 10		Attachment Sequence No. 13								
Nam	ne(s) shown on return		1040, 1040NR, or Form 1041		Your so	cial security	Co	ру				
10,566.0	art I Income or Los	ss From Ren		Royalties Note. If you ar				y, use				
1		· · · · ·		report farm rental income or	2 For each rental real es			Yes	No			
	FARMLAND IOWA	listed on line 1, did you use it during the tax ye	or your family ar for personal	A	103	X						
в	· · · · · · · · · · · · · · · · · · ·						в		X			
с		· · · · · · · · · · · · · · · · · · ·			fair rental value? (See page E-3)							
Inc	come:	<u> </u>		Properties	<u> </u>		C Totals					
			A	B	с		mns A, B,	and C).)			
3	Rents received	3	15,276	14,100		3		29,3				
4	Royalties received	4				4						
Ēx	penses:											
	Advertising		·									
	Auto and travel (see page E-4)											
	Cleaning and maintenance											
	Commissions											
	Insurance Legal and other professional fe	·····										
	Management fees											
	Mortgage interest paid to bank											
	etc. (see page E-5)	•		-		12						
13	Other interest											
14	Repairs	14										
15	Supplies	15										
	Taxes		2,525									
	Utilities Other (list) ►			·								
		18										
	Add lines 5 through 18		2,525			19		2,5	<u>525</u>			
_5	(see page E-5)					20						
21	Total expenses. Add lines 19 and 2		2,525									
	Income or (loss) from rental rea estate or royalty properties.											
	Subtract line 21 from line 3 (rei or line 4 (royalties). If the result a (loss), see page E-5 to find o if you must file Form 6198	tis out	12,751	14,100								
23	Deductible rental real estate loss. Caution. Your rental real estate los on line 22 may be limited. See page E-5 to find out if you must file Form	ss e										
	8582. Real estate professionals mu complete line 43 on page 2	JSt	Ox	Ox								
24	Income. Add positive amounts	· · · · · · · · · · · · · · · · · · ·	. Do not include any losse	9S	· · · · · · · · · · · · · · · · · · ·	24	2	26,8	<u>351</u>			
25	Losses. Add royalty losses fro Total rental real estate and ro If Parts II, III, IV, and line 40 on	m line 22 and ren oyalty income or	tal real estate losses from (loss). Combine lines 24	line 23. Enter total losses he and 25. Enter the result here.	re	25 (26.8				

 17. or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2
 26,851

 For Paperwork Reduction Act Notice, see page E-8 of the instructions.
 Schedule E (Form 1040) 2009

Sch	edule E (Fe	orm 1040) 2009					Attachme	ent Sequ	ience	<u>No. 13</u>		Page 2
Nam	e(s) shown d	on return. Do not enter name and so	ocial security number if shown o	on other side.				Your s	ocial s	security r	number	
N	ELVA	E BRUNSTING						481	-30	<u>-468</u>	5	
Protected	PRODERS/PARA	IRS compares amounts reporte	d on your tax return with a	mounts shown o	n Schedule((s) K-1.					\sim	
. P	art II	Income or Loss From any amount is not at risk, yo	u must check the box in co	olumn (e) on line	ns Note. 28 and atta	If you re ach Form	eport a loss fr n 6198. See p	om an al bage E-1	l-risk a		100	oy
	unallowed	porting any loss not allowed in loss from a passive activity (if t p expenses? If you answered ")	hat loss was not reported of	on Form 8582), (or unreimbu	-		[] Ye	es X	No	
28	partitioning		(a) Name		(b)-E	Enter P for ership; S corporation	(c) Check if foreign partnership	ider	Employ ntificatio	n	any an	neck if nount is at risk
A												
В												
ç							└─── ┝┥──				ļ	
D					l							
·		Passive income and	<u> </u>			Nonp	assive Incor			())		
	.,	Passive loss allowed h Form 8582 if required)	(g) Passive income from Schedule K-1		passive loss hedule K-1		(i) Section 17 deduction from	•			Nonpassive m Schedi	
A B												
<u>в</u>					·· <u> </u>							
D											·	
29a	Totals				len e	205		i sjend				
b	Totals											
30									30			
31		imns (f), (h), and (i) of line 29b							31	<u> </u>)
32		rtnership and S corporation ere and include in the total on li		e lines 30 and 3	1. Enter the				32			
P	art III	Income or Loss From		<u> </u>		<u></u>	<u></u>	<u></u>				
33			(a) Name							• •	Employer ation numb	ber
A												
В												
		Passive Incom					Nonpassive	Income	and			
	• •	h Form 8582 if required)	(d) Passive inco from Schedule	1	(e) Deduction or loss from Schedule K-1				(f) Other income from Schedule K-1			
<u>A</u>		· · · · · · · · · · · · · · · · · · ·										
<u>B</u> 34a	Totals					Str.		34-961				
ь 35	Totals Add.colu	umns (d) and (f) of line 34a							35			
36		umns (c) and (e) of line 34b		••••••					36	<u> </u>)
37		tate and trust income or (los	s). Combine lines 35 and 3	36. Enter the resi	ult here and							
	Address No. 11	n the total on line 41 below	. <u></u>		<u></u>	<u></u>	<u></u>		37	L		
<u> </u>	art IV	Income or Loss From		(c) Excess inclu					<u>ial H</u>	-		
38		(a) Name	(b) Employer identification number	Schedules Q (see page	l, line 2c		xable income (r Schedules Q,	· · · ·		• •	come from	
			L				·					·····
<u>39</u>	art V	e columns (d) and (e) only. Ente Summary	er the result here and includ	de in the total on	line 41 beic	<u></u>	<u></u>		39	<u> </u>		
40		rental income or (loss) from F	orm 4835 Also complete	line 42 helow				}	40			985
41		come or (loss). Combine lines 26, 3			1040, line 17.	or Form	1040NR, line 18	Β_ ►	41		2	7,836
42		iliation of farming and fishing										
	•	and fishing income reported on										
	•	m 1065), box 14, code B; Sche			4	<u></u>	<u>88.88</u>	985				
43		and Schedule K-1 (Form 1041) iliation for real estate profess		* • • • • • • • • •			- Ale					
-0	professio	onal (see page E-2), enter the r	net income or (loss) you re	ported		- <u>-</u>	150) 10					
		e on Form 1040 or Form 1040 you materially participated und			4:	3		<u>240 (88</u> 5388)				

Schedule E (Form 1040) 2009

000065

Form 6251

Alternative Minimum Tax—Individuals

See separate instructions.

OMB No. 1545-0074

	Partment of the Treasury Email Revenue Service (99) Attach to Form 1040 or Form 1040NR.		Attachment Sequence No. 32
		social s	security number
	NELVA E BRUNSTING 481	-30	F4Fe5Conv
	Part Alternative Minimum Taxable Income (See instructions for how to complete each line	e.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914,		
	line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914,		x
	line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	78,526
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6			
	line 11 of the Itemized Deductions Worksheet on page A-11 of the instructions for Schedule A (Form 1040)	6	()
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	()
8	Tax refund from Form 1040, line 10 or line 21	8	()
9		9	·
10		10	
11		11	
12	Alternative tax net operating loss deduction	12	()
13	Interest from specified private activity bonds exempt from the regular tax	13	208
	Qualified small business stock (7% of gain excluded under section 1202)	14	
15		15	
16		16	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
	Disposition of property (difference between AMT and regular tax gain or loss)	18	
19		19	
20		20	0
21	Loss limitations (difference between AMT and regular tax income or loss)	21	.0
	Circulation costs (difference between regular tax and AMT)	22	
23	Long-term contracts (difference between AMT and regular tax income)	23	
	Mining costs (difference between regular tax and AMT)	24	
25	Research and experimental costs (difference between regular tax and AMT)	25	
26	Income from certain installment sales before January 1, 1987	26	()
	Intangible drilling costs preference	27	
28	Other adjustments, including income-based related adjustments	28	
	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is		
	more than \$216,900, see page 8 of the instructions.)	29	78,734
	Part II Alternative Minimum Tax (AMT)		
30	Exemption. (If you were under age 24 at the end of 2009, see page 8 of the instructions.)	1	
	IF your filing status is AND line 29 is not over THEN enter on line 30		
	Single or head of household \$112,500 \$46,700 \$46,700		
	Married filing jointly or qualifying widow(er) 150,000 70,950		
	Married filing separately 75,000 35,475	30	46,700
	If line 29 is over the amount shown above for your filing status, see page 8 of the instructions.		
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II.	31	
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.		
	If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends		
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	32	6,547
	 All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). 		
	Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.		
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	19
34	Tentative minimum tax. Subtract line 33 from line 32	34	6,528
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
	line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured		
	without using Schedule J (see page 11 of the instructions)	35	11,368
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0 Enter here and on Form 1040, line 45	36	0

For Paperwork Reduction Act Notice, see page 12 of the instructions.

DAA

Form 6251 (2009)

000065 NELVA E BRUNSTING

Form 6251 (2009)

Page 2

Ĩ	art III Tax Computation Using Maximum Capital Gains Rates			
37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the	amount fro	om line 3	
	of the worksheet on page 9 of the instructions		37	32,034
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			ile Copy
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of			
	the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D			
	(Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page			
	11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the			
	instructions for the amount to enter	38	16,205	
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT,			
	if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-			
	EZ, see page 11 of the instructions for the amount to enter	39		
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the			
	AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, 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). If you are filing Form 2555 or			
			16,205	
	2555-EZ, see page 11 of the instructions for the amount to enter	40		16 205
41	Enter the smaller of line 37 or line 40	· · · · · · · · · · ·		16,205
	Debut set B and the first OT			15 000
	Subtract line 41 from line 37			15,829
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by			
	multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from th	e result	• 43	4,116
44	Enter:			
	 \$67,900 if married filing jointly or qualifying widow(er), 			
	 \$33,950 if single or married filing separately, or 	44	33,950	
	• \$45,500 if head of household.			
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of			
	the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D			
	(Form 1040), whichever applies (as figured for the regular tax). If you did not			
	complete either worksheet for the regular tax, enter -0-	45	51 , 071	
	· · · · · · · · · · · · · · · · · · ·			
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	0	
47	Enter the smaller of line 37 or line 38	47	16,205	
-,	Enter the smaller of line 37 of line 38			
40	Enter the smaller of line 46 or line 47	40		
40	Enter the smaller of line 46 or line 47	48		
			16 005	
49	Subtract line 48 from line 47	49	16,205	
			·	0 401
50	Multiply line 49 by 15% (.15)		• 50	2,431
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 5	51.		
51	Subtract line 47 from line 41	51		
52	Multiply line 51 by 25% (.25)		• 52	
53	Add lines 43, 50, and 52	· · · · <i>·</i> · · · ·		6,547
F /		000/ / 00	04	
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by	· · ·		0.000
	multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the		54	8,329
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 255	•		<u> </u>
	this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instruction	ns		6,547
				Form 6251 (2009)

0000	65									
Form	4835	(Crop and Livestock Shares	s (Not Cas	sh) F	me and Experion Received by Landowr o self-employment ta	ner (or Sub-Le	essor))		OMB No. 1545	<u>5-0074</u>
	tment of the Treasury al Revenue Service (99)	•	-		40NR. ► See instr	•	ck		Attachment Sequence No.	37
	(s) shown on tax return				40NR. P See list			social sec	urity number	
Marrie									ile5Con	V
								1	mber (EIN), if any	and Annalas
N	ELVA E BRUNSTING									
<u>A</u> [Did you actively participate in the	operation of this farm during 20	009 (see ir	struc	ctions)?		<i></i> <u>.</u>	<u></u>	X Yes	No
Pa	nt I Gross Farm Rei	ntal Income—Based on	Produc	ctio	n. Include amoun	its converte	d to ca	ash or th	ne equivalent	t.
1	Income from production of livest	tock, produce, grains, and othe	r crops					1		
2a	Cooperative distributions (Form	(s) 1099-PATR)	2a		985	2b Taxable	amount	2b		985
3a	Agricultural program payments					3b Taxable	amount	3b		
4	Commodity Credit Corporation ((CCC) loans (see instructions):								
а	CCC loans reported under elect	ion		• • • •				4a		
b	CCC loans forfeited		4b			4c Taxable	amount	4c		
5	Crop insurance proceeds and fe	· · ·	<u>` 1 - 1</u>	ction	s):					
а	Amount received in 2009		5a		· · · · · · · · · · · · · · · · · · ·	5b Taxable		5b		
C	If election to defer to 2010 is att	· •				leferred from 2		5đ		
6	Other income, including federal							6		
7	Gross farm rental income. Ad	-			-					
	total here and on Schedule E (F	orm 1040), line 42	<u></u>	· · · · ·				7		985
Pa	urt II ExpensesFarm	n Rental Property. Do	not inclu	ıde	personal or living	expenses.				
8	Car and truck expenses (see			21	Pension and profit-					
•	Schedule F instructions). Also				sharing plans			21		
	attach Form 4562	8		22	Rent or lease:					
9	Chemicals			а	Vehicles, machinery	, and				
10	Conservation expenses (see				equipment (see					
	instructions)	10			instructions)			22a		
11	Custom hire (machine work)	11		b	Other (land, animals	s, etc.)		22b		
12	Depreciation and section 179			23	Repairs and mainte			23		
	expense deduction not			24	Seeds and plants			24		
	claimed elsewhere	12		25	Storage and warehous	ousing		25		
13	Employee benefit programs			26	Supplies			26		
	other than on line 21 (see			27	Taxes			27		
	Schedule F instructions)	13		28	Utilities			28		
14	Feed	14		29	Veterinary, breeding					
15	Fertilizers and lime				and medicine			29		
16	Freight and trucking			30	Other expenses					
17	Gasoline, fuel, and oil				(specify):					
18	Insurance (other than health)	11日 · · · · · · · · · · · · · · · · · ·		a	• • • • • • • • • • • • • • • • • • • •			30a		
19	Interest: Mortages (paid to banks, etc.)	19a		D				30b 30c		
a b	Mortgage (paid to banks, etc.) Other			d				30d		
20	Labor hired (less employment			۵ ۵	••••••			30e		
20	credits) (see Schedule F			f				30f		
	instructions)	20		g				30g		
	,		,							
31	Total expenses. Add lines 8 th	rough 30g (see instructions)					►	31		
32	Net farm rental income or (los									
	here and on Schedule E, line 40). If the result is a loss, you mu	st go on to	line	33			32		985
33	If line 32 is a loss, check the bo	x that describes your investme	nt in this a	ctivity	/		٦	33a 🔤	All investment is	at risk.
	(see instructions)							33b	Some investment is	not at risk.
с	You may have to complete Form	m 8582 to determine your dedu	uctible loss,	reg	ardless of which					
	box you checked (see instruction									
	before going to Form 8582. In e	ither case, enter the deductibl	e loss her	e an	d on Schedule E,					
	line 40							33c		

For Paperwork Reduction Act Notice, see instructions on back.

DAA

Form 4835 (2009)

SCHEDULE L (Form 1040A or 1040)

Department of the Treasury

Standard Deduction for Certain Filers

Attach to Form 1040A or 1040.

	_			
►	See	instructions	on	back.

OMB No. 1545-0074

2009

Attachment

Internal Revenue Service (99)Your social security number Name(s) shown on return 481-30 F4 65 Con NELVA E BRUNSTING File this form only if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040) CAUTION 1 Enter the amount shown below for your filing status. Single or married filing separately—\$5,700 5,700 Married filing jointly or Qualifying widow(er)---\$11,400 1 • Head of household----\$8,350 2 Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? X No. Enter the amount from line 1 on line 4, skip line 3, and go to line 5. Yes. Go to line 3. 3 Is your earned income more than \$650 (see instructions)? Yes. Add \$300 to your earned income. Enter the total 3 No. Enter \$950 4 Enter the smaller of line 1 or line 3 5,700 4 5 Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-1,400 6 Form 1040 filers only, enter any net disaster loss from Form 4684, line 18 6 7 Enter the state and local real estate taxes you paid. Do not include foreign real estate taxes (see instructions) 067 500 8 Enter \$500 (\$1,000 if married filing jointly) 8 9 Enter the smaller of line 7 or line 8 500 9 10 Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle after February 16, 2009 (see instructions)? No. Skip lines 10 through 19, enter -0- on line 20, and go to line 21. Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. 10 Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21 11 Enter the purchase price (before taxes) of the new motor vehicle(s) (see instructions) 11 12 Is the amount on line 11 more than \$49,500? No. Enter the amount from line 10. Yes. Figure the portion of the tax from line 10 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions) 12 13 Enter the amount from Form 1040, line 38, or Form 1040A, line 22 13 14 Form 1040 filers only, enter the total of any-• Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and Exclusion of income from Puerto Rico 14 15 Add lines 13 and 14 15 16 Enter \$125,000 (\$250,000 if married filing jointly) 16 17 Is the amount on line 15 more than the amount on line 16? No. Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. Yes. Subtract line 16 from line 15 17 18 Divide the amount on line 17 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 18 19 Multiply line 12 by line 18 19 20 Subtract line 19 from line 12 20 21 Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b 7,600 21

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

DAA

Schedule L (Form 1040A or 1040) 2009

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/10) - IA Form 1040 Page 1 IA Tax Return (12/31/10) - IA Form 1040 Page 2 IA Tax Return (12/31/10) - IA Schedule A IA Tax Return (12/31/10) - IA Schedule B IA Tax Return (12/31/10) - IA Form 126 IA Tax Return (12/31/10) - IA Form 6251 IA Tax Return (12/31/10) - IA Carryover Summary Report IA Tax Return (12/31/10) - IA Federal Tax Adjustment Worksheet

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 nam		Your first name/middle initial				all inform	nation balan-	
BRUN	IST	<u> NELVA E</u>					nation below	
Spouse's last	nam	e Spouse's first name/middle	initial		▲ 65 or	older as of	you or your spou	Conv
	-	ldress (number and street, apartment, lot, or suite number) or P PINEROCK LN	O Box		Your Social Security Number	5	pouse Social Sec	uniy Nulmber •
City, State, ZI						sidence on	12/31/10 shool District No.	
HOUSI		TX 77079-591	4					•
		Status: Mark one box only.					these questions	
1 X Si	ngle:	Were you claimed as a dependent on another person's lowa return?	YES	X NO 🔺	Dependent children fo How many have healt		•	ned in Step 3
2 M	arrie	d filing a joint return. (Two-income families may benefit by using	g status	3 or 4.)	(including Medicald or hav	/k-i)	-	
		filing separately on this combined return. Spouse use column B.			How many do not hav	e health car	re coverage?	
4 M	larrie pous	d filing separate returns.	SSN:		🔺 Inc	ome: \$		
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 Sector								mber below.
6 0	uali	fying widow(er) with dependent child. Name:		·	· · · · · · · · · · · · · · · · · · ·	SN:		
STEP 3	Г	YOU a. Personal Credit: Enter 1. (Enter 2 if filing					X\$ <u>40</u>	= \$40
Exemptions		and spouse if b. Enter 1 for each person who is 65 or olde filing jointly)						= \$
		c. Dependents: Enter 1 for each dependent					X \$ _ 40	= \$
		d. Enter first names of dependents here.					eTOTAL_	
		a. Personal Credit: Enter 1.						= \$
	г	b. Enter 1 if 65 or older and/or 1 if blind.					X\$ <u>20</u>	= \$
		SPOUSE c. Dependents: Enter 1 for each dependent	• • • • • •			▲	X \$ <u>40</u>	= \$
		status 3) d. Enter first names of dependents here:					e. TOTAL	
				3. Spouse/Status 3		B. Spou	se/Status 3	A. You or Joint
STEP 4	1.	Wages, salaries, tips, etc.						
Gross		Taxable interest income. If more than \$1,500, complete Sch. B.						
Income		Ordinary dividend income. If more than \$1,500, complete Sch. B.						
		Alimony received						
	5.				2 0 0 0			
			_					
		Other gains/(losses) from federal form 4797						
	8.							
	9.	· · · · · · · · · · · · · · · · · · ·		· <u>···</u> .				
	10.	Rents, royalties, partnerships, estates, etc.						
	11.							
	12.	Unemployment compensation. See instructions.	12		5,067			
		Taxable Social Security benefits Other income, gambling income, bonus depreciation/sec. 179 adjustment						
	14.							67,933
STEP 5		GROSS INCOME. ADD lines 1-14. Payments to an IRA, Keogh, or SEP	16	<u> </u>	10. <u>10. 10. 10. 10. 10. 10. 10. 10. 10. 10. </u>	-		
		One-half of self-employment tax	17.					
Adjust-		I I a stille for more stand and stand			1 1 - 0			
ments to		Penalty on early withdrawal of savings	19.					
1		Alimony paid						
	21.	Pension/retirement income exclusion						
her	22.	Moving expense deduction from federal form 3903						
her	23.	lowa capital gain deduction.			A			
and voucher here	24.	Other adjustments						
> p	25,							7,158
	26,	NET INCOME. SUBTRACT line 25 from line 15.			26.			60,775
둘 STEP 6	27.	Federal income tax refund / overpayment received in 2010	27.		<u>▲ 577</u>			
STEP 6	28.	Self-employment/household employment taxes						
ທ Tax	29.	Addition for federal taxes. ADD lines 27 and 28.			29.			<u> </u>
	30.	Total. ADD lines 26 and 29.			30.			61,352
and Deduc- tion	31.	Federal tax withheld	31					
あ tion	32.	Federal estimated tax payments made in 2010	32		<u> </u>			
	33.		_	·				
1	34.							11,500
	35.	BALANCE. SUBTRACT line 34 from line 30. Enter here and	on line 3	36, side 2.	35.			49,852
CS							RDINKRIM	രത്തുവരം 110

		NELVA E BRUNSTING				4	81-30-4685
2010 IA	10	040, 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				
Taxable		Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A 38. Iowa income tax if included in line 5 of federal Schedule A				Complete line	s 37-40
Income		 lowa income tax if included in line 5 of federal Schedule A BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A. 	39		5,738		
							Conv
		· · · · · · · · · · · · · · · · · · ·		Chanderd	41.		e Copy
		—			• • • • • • • • • • • • • • • • • • • •		5,150
		TAXABLE INCOME, SUBTRACT line 41 from line 36.				· · · · ·	44,114
STEP 8	43.	Tax from tables or alternate tax		▲			
	44.	lowa lump-sum tax. 25% of federal tax from form 4972					
Tax,	45.	Iowa minimum tax. Attach IA 6251.	45	A	· · · · · · · · · · · · · · · · · · ·		
Credits and	46.	Total tax. ADD lines 43, 44, and 45.			46.		2,466
Checkoff	47.	Total exemption credit amount(s) from Step 3, side 1	47.		60		
Contribu-	48.	Tuition and textbook credit for dependents K-12					
tions	49.	Total credits. ADD lines 47 and 48.					60
	50.	BALANCE. SUBTRACT line 49 from line 46, If less than zero	o. enter z	tero.	50.	0	2,406
		Credit for nonresident or part-year resident. Attach IA 126 an	nd feders	al return			
		BALANCE. SUBTRACT line 51 from 50. If less than or equa				_	907
	52.						
	53.	Other nonrefundable Iowa credits. Attach IA 148 Tax Credits					
	54.	BALANCE. SUBTRACT line 53 from line 52.					907
	55.	School district surtax/EMS surtax. Take percentage from tab	le; multip	bly by line 54.		0	
	56.	Total Tax. ADD lines 54 and 55.					907
	57.	Total tax before contributions. ADD columns A & B on line 5	6 and en	ter here.			907
	58.	Contributions. Contributions will reduce your refund or add to Fish/Wildlife State Fair	the amo	fighters/Veterans	Child Abuse Preve	ntion	
	5	8a: ▲58b: ▲					
	59.	TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 5					907
	60.	lowa income tax withheld					
STEP 9	61.	Estimated and voucher payments made for tax year 2010	- 61.		1,320	•	
		Out-of-state tax credit. Attach IA 130.					
Credits		Motor fuel tax credit. Attach IA 4136.					
oreans				A			
	64.	Check One: Child and dependent care credit OR					
		Early childhood development credit		▲			
	65.	lowa earned income tax credit. See Instructions.		A			
	66.	Other refundable credits. Attach IA 148 Tax Credits Schedule.		▲			
	67.	TOTAL. ADD lines 60 - 66.	67.		1,320		
	68.	TOTAL CREDITS. ADD columns A and B on line 67 and er			·····		1,320
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line	68. This	is the amount you overpa	iid.	69.	413
Refund	70.	Amount of line 69 to be REFUNDED				REFUND 70.	0
or		Mail return to Iowa Income Tax - Refund Processing,	Hoover	State Office Bldg, Des	Moines IA 50319-0120		
Amount	71.	Amount of line 69 to be applied to your 2011 estimated tax	71.		413		
You Owe	72,	If line 68 is less than line 59, SUBTRACT line 68 from line 5	9. This is	the AMOUNT OF TAX Y	OU OWE.	72.	
		Penalty for underpayment of estimated tax from IA 2210 or I		Check if an	nualized income method	is used. 73,	
		Penalty and interest					
		TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and ent	er here.				
		Electronically pay by credit card or direct debit. Go to	www.s	state.ia.us/tax/	- 14 50200 0407 Make	-	
		To pay by mail: Iowa Income Tax - Document Process TICAL CHECKOFF. This checkoff does not increase the	STE		SIA 50306-9187. IVIAKE	check payable to Treas	surer, State of Iowa.
		nt of tax you owe or decrease your refund.					
		SPOUSE A YOURSELF		Γ YEAR, d you like to receive a boo	oklet? This	Billing Adala	
\$1.50 to R	Repub	lican Party		is not available to electro		Mailing Addres	
	·	cratic Party \$1.50 to Democratic Party		o. 🔽	Yes	See lines 70 an	d /5 above.
\$1.50 to C					No		
STEP 13		(We), the undersigned, declare under pen	alty of n	eriup, that L (we) have ex	<u>ا</u>		
		SIGN HERE and statements, and, to the best of my (our					
 Verify y 			ation of v				~ . / /
 Rechect 	•			<u>_RICHARD</u> F	<u>(RIKKERS (</u>	<u>. PA</u>	04/14/11
 Attach a 	all W-	25		Preparer's Signature			Date
				KROESE & P	KROESE P.C.		、
Your Sign	ature		Date	540 NORTH	MAIN AVEN		
				SIOUX CENT	ſER	IA 51250-1	.824
Spouse's	Signa	iture	Date	Address			
				712-722-33	75	42	2-1277139
•	eleph	one Number		Daytime Telephone Nu	mber		ntification Number
CS		т	nıs re	turn is due May	2, 2011.	BRUNS	41-001b (07/19/10) TING003766

lowa	Department	of	Revenue
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www.state.ia.us/tax _

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2010 IA 1040 Schedule A

lowa Itemized Deductions

NELVA E		page 1 of the IA 1040 UNSTING		ecarity'N -30 -4	685
		eral bonus depreciation/section 179, please see the 2010 Expanded Instructions on our			
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.			
Dental	1.	Medical and dental expenses 1.	2,133		
Expenses	2.	Multiply the amount on federal form 1040* line 38 as adjusted for disallowance of bosus			
		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.	<u></u>	3.	
Taxes	4.	Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX.			
You		Include School District Surtax and EMS Surtax paid in 2010.	1 000		
Paid	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.			
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	<u></u>	8	1,443
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.			
You	9b	Home mortgage interest not reported on federal form 1098 9b.			
Paid	10.	Points not reported on federal form 1098 10.			
	11.	Qualified mortgage insurance premiums 11.			
	12.	Investment interest. Attach federal form 4952 if required 12			
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts	14.	Contributions by cash or check	4,295		
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500. 15			
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.			
	17.	Add lines 14 through 16. Enter total here.		17.	4,295
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.			
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.			
and	20.	Tax preparation fees 20.			
Misc.	21.	Other expenses. List type and			
Deductions		amount 21			
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here			
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here. 23.			
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.			(
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	5,738
Total Itemized	20.		····· L_	20.	
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of	the IA 1040.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.	SPOUSE		YOU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.		27a	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		28	
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.			
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, colu			
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are	usina		

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

2010 IA 1040 Schedule B

Interest and Dividend Income

.,	own on page 1 of the IA 1040	Social Security Number						
NELVA	E BRUNSTING	481 File 4685 DV						
NOTE: You r	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 should be reported includes earnings from savings and loan associations, mutual savings ba	nks, cooperative						
INTEREST	banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 10 Taxable Interest Income), and interest from tax refunds. Do not report interest from federal se							
INCOME	For each payer, indicate the type of account. If the interest was earned by you, check the colu "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was ear check "Joint." Check only one for each payer.							

Interest Income. List Names of All Payers.

	Check o	h payer		
Name of Payer		Spouse	Joint	AMOUNT
EDWARD JONES	X			692
EDWARD JONES	X			827
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
		-		
·				
· · · · · · · · · · · · · · · · · · ·				
	· ·		L	
Total Taxable interest income.				
Add the amounts. Enter here and on IA 1040, line 2.	· · · · · · <u>· · · · · · · · · · · · · </u>		l	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.

Dividend Income. List Names of All Payers.

	Check of	ne for eac	n payer		
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
CHEVRON CORPORATION	X			4,002	
EDWARD JONES	X			1,340	
METLIFE	X			70	
EXXON MOBILE	X			6,830	
EDWARD JONES	X		,	14	
EDWARD JONES	X			2,179	
DEERE & COMPANY	X			11	
FROM BENEFICIARY'S SCHEDULE K-1	X			7,239	
Total Taxable Dividend Income.			I		
Add the amounts. Enter here and on IA 1040, line 3.				21,685	
	<u> </u>			41 004b (05/24/10)	

41-004b (05/24/10)

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2010 IA 126

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lowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040			I Security Number
NELVA E BRUNSTING		481	File 46mnv
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MUST FIL	E THIS FORM	I IF
You are a nonresident of Iowa		nonresident of sources, or	f Iowa with income
		part-year lowa	resident
You are a part-year resident of Iowa		part-year lowa	
Date moved into lowa:	• Attach this t	form and a con	y of your federal
and/or		ur Iowa return.	
Date moved out of Iowa:			ncome on the IA 126.
Your spouse is a nonresident of Iowa	• •		filing status 3 or 4.
Your spouse is a part-year resident of Iowa			
Date moved into Iowa:		OWA-SOURCE	
and/or	B. SPOU	SE	A. YOU OR JOINT
Date moved out of Iowa:	Filing Statu		
1. Wages, salaries, tips, etc.	1		
2. Taxable interest income	2		
3. Ordinary dividend income	3		
4. Alimony received	4		
5. Business income or (loss)	<u></u> 5		
6. Capital gain or (loss)	6		
7. Other gains or (losses)	7		·
8. Taxable IRA distributions	8		
9. Taxable pensions and annuities	9		
10. Rents, royalties, partnerships, estates, etc.	10		22,924
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation/section 179			
adjustment	14.		
15. GROSS INCOME. ADD lines 1-14.	15.		22,924
16. Payments to an IRA, Keogh, or SEP while an lowa resident	16.		
17. Deduction for self-employment tax			
40 Liestin issues a deduction	18.		
	19		
 Penalty on early withdrawal of savings			
21. Pension/retirement income exclusion	····· 21		<u> </u>
22. Moving expense deduction into Iowa only	22		····
23. Iowa capital gain deduction			
24. Other adjustments	24		<u></u>
25. Total adjustments. ADD lines 16-24.	25		
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26		22,924
27. All-source net income from line 26, IA 1040	27.	100.0%	<u>60,775</u> 100.0%
28. 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%.	28.	%	<u> </u>
29. Nonresident/part-year resident credit percentage:			
Subtract the percentage on line 28 from 100.0%.	29.	%	62.3%
30. Iowa tax on total income from line 43, IA 1040	30.		2,466
31. Total credits from line 49, IA 1040	31.		60
32. Tax after credits. Subtract line 31 from line 30.			2,406
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.		1,499
	., <u></u> E	NTER THIS AMOU	NT ON LINE 51 OF IA 1040

41-126 (05/24/10)

Iowa Department of Revenue

www.state.ia.us/tax

2010 IA 6251

	wa winimum	Tax Computation
Name(s) as shown on IA 1040 or IA 1041:	SSN or FEIN	
NELVA E BRUNSTING	481-30-468	File Copy
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 104	0. start on line 7.	
1. Medical and dental from line 2, federal form 6251		
2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2.	1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 62	251 3.	
4. Miscellaneous itemized deductions from line 5, federal form 6251	4.	
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251	8.	
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a h. Patron's adjustment h		
b. Depreciation (pre-1987) b i. Pollution control facilities i.		
C. Installment sales (line 25) C.		
d. Large partnerships (line 16) d k. Section 1202 exclusion (line 13) k		
e. Long-term contracts (line 22) e I. Tax shelter farm activities I		
f. Loss limitations (line 20) f m. Related adjustments (see instr.) (line 27) m		
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.		1,622
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	44,114
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.	16	44,114
17. Add lines 13 and 16.	17	45,736
18. Alternative tax net operating loss deduction. See instructions,		
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.		
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))		112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).		· · · · · · · · · · · · · · · · · · ·
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25, Subtract line 24 from line 19.		19,736
26. Multiply line 25 by 6.7% (0.067).		1,322
27. Regular tax after credits. See instructions.	07	2,406
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.		0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		·····
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	22,924
30. Total net income plus total adjustments and preferences. See instructions.		62,397
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.		0.367
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.		0

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

Form IA 1040	lowa Return Carryover Summary	2010
Name NELVA E BR	UNSTING	Taxpayer Identification Number 481-30-4685
Activity, Form or Screen Unit ST PMT ST PMT		File Copy Carryover to 2011 413
<u> </u>	2ND QUARTER PAYMENT 3RD QUARTER PAYMENT 4TH QUARTER PAYMENT	<u> </u>
<u>A</u>	ESTIMATES PAID DEDUCTIBLE NEXT YEAR	330
		· · · · · · · · · · · · · · · · · · ·

Form	IA1040	lowa	a Federal Tax Adjustmen	t Worksheet		2010
Name NET	.VA E BRUN					r Identification Number 30-4685
			ederal Refund - Iowa Form 10	40 Line 27		
1.	2009 federal refun	d	ederal Refund - Iowa Form 10		1.	577
2.	Less 2009 federal	earned income credit (less fede	ral advance earned income payment)		2.	
			•••••••••••••••••••••••••••••••••••••••			
4.	Less 2009 first-tim	e homebuver credit		• • • • • • • • • • • • • • • • • • • •	4.	
5.	Less 2009 refunda	ble education credit			5.	
6.	Less 2009 making	work pay credit	· · · · · · · · · · · · · · · · · · ·		<u> </u>	
7.	Prior year federa	I refund after adjustments		••••••••••••••••••••••••••••••	7.	577
8.	2009 deduction for	federal taxes (lowa Form 1040,	line 34)		8.	12,935
9.	Lesser of line 7 of	or line 8			9.	577
				Spouse		Taxpayer/Joint
10.	Prior year federal	refund after adjustments from	line 9, allocated, if applicable	10		577
11.			2009)			
12.	Federal income t	ax refund / overpayment rec	eived in 2010 (Line 10 plus line 11)	12.		577
		-	d Household Employment Ta	Spouse		Taxpayer/Joint
1.	Self-employment					
2.	Household employ	yment taxes		2		
3.	Total Self-employ	ment and Household Emplo	yment Taxes	3	= =	
		Fede	eral Tax Withheld - Iowa Form	1040 Line 31 Spouse		Taxpayer/Joint
1.			K-1			
2.			come, backup withholding, other			
3.	Total Federal Inc	ome Tax Withheld		3	_ =	·
-	. .		I Tax Payments Made in 2010			- - - -
1.			••••••			577
2.	Estimates paid in	2010		• • • • • • • • • • • • • • • • • • • •	2	<u> 10,923</u> 11,500
3.	Total Federal Es	limated tax payments made	in 2010		····· 3	
4.	Total Federal Es	timated Taxes Paid from line	a 3, allocated, if applicable	Spouse 4		Taxpayer/Joint 11,500
		Additional Fe	ederal Taxes Paid in 2010 - lo	wa Form 1040 Line 3	3	
1.	2009 federal tax lia	ability			1	11, <u>368</u>
2.	Excise tax on early	y withdrawal from qualified pla	ns, repayment of first-time homebuyer o	redit, advance EIC paymen	t 2.	
3.	Subtotal (Line 1 mi	nus Line 2)			3.	11,368
4.	Less payments ma	ade against 2009 federal tax lia	ability		4.	11,945
5.	2009 unpaid liabi	lity before federal refundable	e credits (Line 3 minus Line 4)		5.	
6.	Refundable credi	ts:				
	Earned income	credit a	Making work pay credit	d		
	Refundable edu	cation credit b	Additional child tax credit	e		
	First-time home	buyer credit c	Other refundable credits			
		Total refundable cred	its	6		
7.	Application of refu	ndable credits to 2009 unpaid	federal tax liability (Lesser of line 5 or line 6	5)	7	
8.	Paid with 2009 fed	eral tax return (No penalties)	· · · · · · · · · · · · · · · · · · ·		8	
9.	Federal extension	and additional payments from	2009 federal return		9	
10.	Federal Motor Veh	icle Fuel Tax Credit from 2010) federal return		10	
			•••••••••••••••••••••••••••••••••••••••			
12.	Total additional f	ederal tax payments made in	2010 (Add lines 7 thru 11)	·····	12.	
				Spouse		Taxpayer/Joint
13.	Total additional fee	Jeral tax payments from line 1	2, allocated, if applicable	13	<u>-</u>	
14.	Additional federal	taxes paid in 2010 for tax year	s prior to 2009	14.		
15.	Total additional f	ederal taxes paid in 2010 for	2009 and prior years (Add lines 13 and	14)15.		

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Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/10) - Form 1040 Page 1 US Tax Return (12/31/10) - Form 1040 Page 2 US Tax Return (12/31/10) - Schedule B US Tax Return (12/31/10) - Schedule D Page 1 US Tax Return (12/31/10) - Schedule D-1 Page 2 US Tax Return (12/31/10) - Schedule D-1 Page 1 - Unit #1 US Tax Return (12/31/10) - Schedule E Page 1 - FARMLAND US Tax Return (12/31/10) - Schedule E Page 2 US Tax Return (12/31/10) - Schedule E Page 1 US Tax Return (12/31/10) - Schedule E Page 1 US Tax Return (12/31/10) - Form 6251 Page 1 US Tax Return (12/31/10) - Form 6251 Page 2

Le 1040)	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	2010 (99)	IRS Use Only-[Do not write o	r staple in this space.
<u>,</u>	Р	For the year Jan. 1-Dec. 31, 2010, or other tax year beginning	, 2010, ending	, 20	(OMB No. 1545-0074
Name,	R	Your first name and initial Last name	· · ·		Your socia	al security number
Address,	l 'n	NELVA E BRUNSTING	r T		481-	30-4685
and SSN	Τ	If a joint return, spouse's first name and initial Last name	· · · · · · · · · · · · · · · · · · ·			
	c					пееору
See separate	L	Home address (number and street). If you have a P.O. box, see	instructions.	Apt. no.	Mak	e sure the SSN(s) above
instructions.	EA	13630 PINEROCK LN				d on line 6c are correct.
	R	City, town or post office, state, and ZIP code. If you have a forei	ign address, see instructions.	1	Checkin	g a box below will not
Presidential	L Y	· · · · _	7079-5914			your tax or refund.
Election Campai	Ň	You Spouse				
	1 2	Check here if you, or your spouse if filing jointly, want \$3	4 Head of household the qualifying persor	(with qualifying p	erson). (See i	nstructions.) If
Filing Status	2	Married filing jointly (even if only one had income)	child's name here.		it your depen	uent, enter this
•	3	Married filing separately. Enter spouse's SSN above	5 Qualifying widow(er)	with dependent	child	
Check only one box.		and full name here.				
<u></u>	6a	X Yourself. If someone can claim you as a dependent	do not check box 6a			Boxes checked 1
Exemptions	b	Spouse				No. of children
	c	Dependents:				v if on 6c who:
			(2) Dependent's	(3) Depende		child • lived with you
		(1) First name Last name	social security number	relationship t	oyou tax.c page	nid r. (see • did not live with 15) you due to divorce
If more than four						or separation (see instructions)
dependents, see						
instructions and check here ►						Dependents on 6c not entered above
	d	Total number of exemptions claimed				Add numbers on 1
	7	Wages, salaries, tips, etc. Attach Form(s) W-2				
Income	8a	Taxable interest. Attach Schedule B if required			8a	15,837
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a			543	
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required	·····		9a	21,685
attach Forms	ь	Qualified dividends	96	17,0)35	· · · · · · · · · · · · · · · · · · ·
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of state and local inc	ome taxes			
was withheld.	11	Alimony received			1 44	
	12	Business income or (loss). Attach Schedule C or C-EZ				
lf you did not get a W-2.	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here				-3,000
see page 20.	14	Other gains or (losses). Attach Form 4797	• • • • • • • • • • • • • • • • • • • •		14	
	15a	IRA distributions 15a	3,218 b Taxable am	ount	15b	3,218
	16a	Pensions and annuities 16a	b Taxable am		16b	10,788
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations	17	23,013		
not attach, any	18	Farm income or (loss). Attach Schedule F			18	
payment. Also, please use	19	Unemployment compensation			19	
Form 1040-V.	20a	Unemployment compensation Social security benefits 20a 2	2,518 b Taxable am	ount	20b	19,140
	21	Other income. List type and amount			21	
<u></u>	22	Combine the amounts in the far right column for lines 7 t	through 21. This is your tota	l income	▶ 22	90,681
	23	Educator expenses	23			
Adjusted	24	Certain business expenses of reservists, performing arti				
Gross		fee-basis government officials. Attach Form 2106 or 210				
Income	25	Health savings account deduction. Attach Form 8889	25			
	26	Moving expenses. Attach Form 3903	26			
	27		27			
	28	Self-employed SEP, SIMPLE, and qualified plans	28			
	29	Self-employed health insurance deduction	29			
	30	Penalty on early withdrawal of savings	30			
	31a	Alimony paid b Recipient's SSN >				
	32	IRA deduction	32			
	33	Student loan interest deduction	33			
	34	Tuition and fees. Attach Form 8917	34			
	35	Domestic production activities deduction. Attach Form 8				
	36	Add lines 23 through 31a and 32 through 35			36	
	37	Subtract line 36 from line 22. This is your adjusted gros	s income	· · · · · · · · · · · · · · · · · · ·	▶ 37	90,681
For Disclosure, Privac	y Act,	and Paperwork Reduction Act Notice, see separate instructions.				Form 1040 (2010)

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. DAA

000065 Form 1040 (201)	n NEL	VA E BRUNSTING			481-30-4685 Page 2
Tax and	38	Amount from line 37 (adjusted gross income)			<u>38</u> 90,681
Credits	39a	Check X You were born before January 2, 194			
credits	000	if: Spouse was born before January 2,		E	1
	b	If your spouse iternizes on a separate return or you were a du	· –		
		Itemized deductions (from Schedule A) or your star			40 7,100
	40				
	41	Subtract line 40 from line 38			
	42	Exemptions. Multiply \$3,650 by the number on line 6		••••••	42 3,650
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line	e 41, enter -0-		43 79,931
	44	Tax (see instr.). Check if any tax is from: a Form(s) 8814 b	Form 4972	•••••••••••••••••••••••••••••••••••••••	44 14,455
	45	Alternative minimum tax (see instructions). Attach F			45
	46	Add lines 44 and 45	•••••••••••••••••		46 <u>14,455</u>
	47	Foreign tax credit. Attach Form 1116 if required		47	_
	48	Credit for child and dependent care expenses. Attach		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	I	53	
	54	Add lines 47 through 53. These are your total credits	s 		
	55	Subtract line 54 from line 46. If line 54 is more than lin	ne 46, enter -0	<u></u>	55 14,455
Other	56	Self-employment tax. Attach Schedule SE			56
Taxes	57	Unreported social security and Medicare tax from For			57
IUACO	58	Additional tax on IRAs, other qualified retirement plan	s, etc. Attach Forn	n 5329 if required	58
	59	a Form(s) W-2, box 9 b Schedule H	c 🗌 F	orm 5405, line 16	59
	60	Add lines 55 through 59. This is your total tax		•	60 14,455
	61	Federal income tax withheld from Forms W-2 and 109	99	61	
Payments	62	2010 estimated tax payments and amount applied from 2009	return	62 11,36	Ο
	63	Making work pay credit. Attach Schedule M		63	
If you have a	64a	Formed income and it (FIC)		64a	
qualifying	ь	Nontaxable combat pay election 64b			
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812		65	
L	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 8	801 d 8885	71	
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total paym	ents .		72 11,360
Refund	73	If line 72 is more than line 60, subtract line 60 from lin	e 72. This is the a	mount you overpaid	73
	74a	Amount of line 73 you want refunded to you. If Form			74a
Direct deposit?	▶ b	Routing number c T	vpe: Check	ing Savings	
See	► d	Account number			
instructions.	75	Amount of line 73 you want applied to your 2011 es	timated tax ►	75	
Amount	76	Amount you owe. Subtract line 72 from line 60. For details	on how to pay, see in	nstructions	76 3,095
You Owe	77	Estimated tax penalty (see instructions)		77	
	Do you	want to allow another person to discuss this return wit	th the IRS (see ins	structions)? X Yes. Comple	ete below. No
Third Part	y Designe	s'e	Pe	ersonal identification number (PIN)	▶ 84948
Designee	name	▶ RICHARD K RIKKERS CPA		Phone no.	▶ 712-722-3375
Sign	Under po	naties of perjury, I declare that I have examined this return and true, correct, and complete. Declaration of preparer (other than	d accompanying sche	dules and statements, and to the be	est of my knowledge and belief,
Here	Your sig				Daytime phone number
Joint retum? See page 12.	•		RETIRED		
Keep a copy	Spouse's	signature. If a joint return, both must sign. Date	e Spouse's occu	pation	
for your records.		· · · · · · · · · · · · · · · · · · ·		•	
	Print/Type	vreparer's name Preparer's sig	nature	Date	Check if PTIN
Paid	RICHARD	K RIKKERS CPA RICHARD K	RIKKERS CPA	04/14/	11 self-employed P00144154
	Firm's name	► KROESE & KROESE P.C.	OLA		Firm's EIN ► 42-1277139
	Firm's addres				Phone no.
m,		SIOUX CENTER	TA 51	250-1824	712-722-3375

Form 1040 (2010)

SCHEDULE B			Interest and Ordinary Dividends		OMB No. 1545-0074		
(Form 1040A o	or 10	40)	interest and Orumary Dividends		2010		
Department of the Internal Revenue	e Trea Servi	asury ce (99)	Attach to Form 1040A or 1040. See instructions on back.		Attachment Sequence No. 08		
Name(s) shown c	n retu	<u>ا</u> س			social security number		
<u>NELVA</u>				481	-30-4685		
Part I	1		ne of payer. If any interest is from a seller-financed mortgage and the sed the property as a personal residence, see instructions on back and list		lle toopy		
Interest		•	rest first. Also, show that buyer's social security number and address				
•		EDWA	RD JONES		692		
		EDWA			827		
(See instructions on back and the			OF AMERICA OF AMERICA		<u> </u>		
instructions for		DANN			9,122		
Form 1040A, or Form 1040,				1			
line 8a.)							
Mada If					<u> </u>		
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	2		amounts on line 1	2	15,837		
the total interest	3		ble interest on series EE and I U.S. savings bonds issued after 1989. Form 8815	3			
shown on that form.	4		t line 3 from line 2. Enter the result here and on Form 1040A, or Form				
		1040, lir		4	15,837		
			is over \$1,500, you must complete Part III.	┥┝	Amount		
Part II	5		ne of payer ▶ /RON CORPORATION	-	4,002		
		EDWA			1,340		
Ordinary		METL	, , , , , ,		70		
Dividends	5	EXXC		ļ	6,830		
10		EDWA			14		
(See instructions on back and the		EDWA DEER		-	2,179		
instructions for			R H BRUNSTING DECEDENTS TR DTD 27-6453100		7,239		
Form 1040A, or Form 1040,				5			
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	6	Add the	amounts on line 5. Enter the total here and on Form 1040A, or Form		<u> </u>		
dividends shown on that form.	·	1040, lir		6	21,685		
	Note.	If line 6	is over \$1,500, you must complete Part III.				
			plete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a				
Foreign			ht; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. ime during 2010, did you have an interest in or a signature or other authority over a financial		Yes No		
Accounts	18		in a foreign country, such as a bank account, securities account, or other financial account?				
and Trus	ts		tructions on back for exceptions and filing requirements for Form TD F 90-22.1		X		
(See			enter the name of the foreign country				
instructions on back.)	8	-	2010, did you receive a distribution from, or were you the grantor of, or transferor to, a trust? If "Yes." you may have to file Form 3520. See instructions on back		X		
			aust in res, you may have to me rolling good, gee instructions on back		1 4		

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

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Schedule B (Form 1040A or 1040) 2010

DAA

SCHEDULE D (Form 1040)

NELVA E BRUNSTING

► 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.

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

(99)

Your social security number 481-30**F4@5Cop**

BRUNSTING003777

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 s (Mo., day,		(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 MA	NAGED					
		10/28/09	03/09	/10	773	718	55
	FRANKLIN FED TAX E		ADV				
		VARIOUS	03/09	/10	409	409	
	HARTFORD DIVIDEND	& GROWTH					
		VARIOUS	03/09	/10	114	105	9
	PERKINS MID CAP VA	LUE FD CI					
		10/28/09	03/09	/10	92	83	9
2	Enter your short-term totals, if any, fro			2	4,503		487
3	Total short-term sales price amour					1	107
5	2 in column (d)			3	5,891		
4	Short-term gain from Form 6252 and						
5	Net short-term gain or (loss) from par	_					
	Schedule(s) K-1		· · · · · · · · · · · · · · · · · · ·				
6	Short-term capital loss carryover. Ente		,				
	Carryover Worksheet on page D-7 of	of the instructions			• • • • • • • • • • • • • • • • • • • •	6	()
7	Not short-term capital gain or (loss) Combine lines 1	through 6 in	colum	n (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.)		(see page D-7 of (see page D-7		(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	8,61	8	2,481
	DEERE & CO	VARIOUS	12/30	/10			952	2,917
	GA POWER CO	VARIOUS	11/17	/10	10,055	10,05	5	
9	Enter your long-term totals, if any, fro line 9	,		9				
10	Total long-term sales price amoun			10	31,023			
11	Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 8	1	1					
12	Net long-term gain or (loss) from part Schedule(s) K-1	<u> </u>	2	, 				
13	3 Capital gain distributions. See page D-2 of the instructions							
14	Compared Westshoet on page D.7 of the instructions							32,484
15	• • • • • •						<u>4 (</u> 5	-27,086
For	Paperwork Reduction Act Notice, se							ule D (Form 1040) 2010



NELVA E BRUNSTING Schedule D (Form 1040) 2010

P	art III Summary	
16	Combine lines 7 and 15 and enter the result	16 File Copy526
	• 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	
		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?	
	X Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the	
	Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44	
	(or in the Instructions for Form 1040NR, line 42).	
	No. Complete the rest of Form 1040 or Form 1040NR.	
		Schedule D (Form 1040) 2010

SCHEDULE D-1 (Form 1040)

Department of the Treasury

Continuation Sheet for Schedule D

(Form 1040)

See instructions for Schedule D (Form 1040).

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

Internal Revenue Service Name(s) shown on return

NELVA E BRUNSTING

(99)

Your social security number
481-30-4685
 – – – гле сору –

Part 1 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 DISCO	VERY FD				
	<u> </u>	VARIOUS	03/09/10	596	568	28
	NEUBERGER&BRM MIDCA					
		10/28/09		212	184	28
	NEUBERGER&BRM MIDCA	P GRW INS		0 050	1 0 5 2	200
	PIONEER CULLEN VALU	10/28/09		2,253	1,953	
		10/28/09		105	98	7
	T ROW PRICE BLUE CI			100		/
		10/28/09		1,337	1,213	124
				- <u>·</u>		·····
1 1 				-		
					····	
				1		
		······································		· · · · · · · · · · · · · · · · · · ·		<u> </u>
		+				
	· · · · · · · · · · · · · · · · · · ·					<u> </u>
			· · · · · ·			
						<u> </u>
		<u> </u>				
		<u> </u>				
	· · · · · · · · · · · · · · · · · · ·	· · · · · ·				
_		l				
		l	L			
2	Totals. Add the amounts in column (d)					* ~ -
	amounts in column (f). Enter here and or r Paperwork Reduction Act Notice, se			4,503		<u>487</u>
1.0	i apermora neuronon Act Notice, se	o your lax return	nati detiona.		Schedi	ule D-1 (Form 1040) 2010

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



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	HEDULE E orm 1040)		OMB No. 1545-0074						
•			(From rental real esta S corporations, esta		Z	JIC)		
Inte	artment of the Treasury mal Revenue Service (99)	ttach to Fon	m 1040, 1040NR, or Form 1041.	See Instructions f	or Schedule I	E (Form 1040).	Sequence	ent e No.	13
Nan	ne(s) shown on return					Your social secu	rity numbe le C(r DDV	(
100000	NELVA E BRUNSTING					481-30-4			jin a
F			ental Real Estate and Ro	-				rty, use	Ð
1			E-3). If you are an individual, repo al estate property:	on ann rentar income or io		rental real estate property		Yes	No
<u> </u>	FARMLAND	in remained	ar could property.			line 1, did you or your fam			
Α	IOWA				use it dur	ing the tax year for persor	nal		
		for more than the greater	ot: A		X				
					● 14 da	ys or			
в					• 10% c	of the total days rented at			
					fair re	ntal value?	В		ļ
					(See page	e E-4)			
С									
						·	<u> </u>		
Inc	come:	-		Properties			Totals		
_			A	B	С		columns A,	B, and (C.)
	Rents received		· · · · · · · · · · · · · · · · · · ·			3			
_	Royalties received	. 4	· · · · · · · · · · · · · · · · · · ·			4	h		
	penses:	· _							
	Advertising								
	Cleaning and maintenance								
8	Commissions		·		, ·				
9	Insurance								
-	Legal and other professional fees	10	1,000						
	Management fees		······································	· · · · · · ·					
	Mortgage interest paid to banks,								
	etc. (see page E-5)	. 12				12			
13	Other interest	. 13							,
14	Repairs	. 14							
15	Supplies	. 15							
	Taxes								
	Utilities	. 17							
18	Other (list)	· -							
		18							
40	Add lines 5 through 19	40	1,000					1	იიი
	Add lines 5 through 18 Depreciation expense or	. 19				19		<u> </u>	000
-0	depletion (see page E-5)	20				20			
21	Total expenses. Add lines 19 and 20	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	. 22	-1,000						
23	Deductible rental real estate loss. Caution. Your rental real estate loss		4						
	on line 22 may be limited. See page								
	E-6 to find out if you must file Form								
	8582. Real estate professionals	3.	1,000x						
• •	must complete line 43 on page 2	. 23 (λ					Ω
	Losses. Add positive amounts sho		=	23. Enter total losses borg		24		1 1	000
	Total rental real estate and roya	Ity income	or (loss). Combine lines 24 and	25. Enter the result here. I	f			1	
	Parts II, III, IV, and line 40 on page Form 1040NR, line 18. Otherwise,					26		-1,0	000
For	Paperwork Reduction Act Notice, se			- #			dule E (Fo		

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	redule E (Form 1040) 2010 ne(s) shown on return. Do not enter name and social security number if shown on other side.						Sequence	No. 13 security numbe	Page 2
Natin			on other side.					security numbe	-1
	ELVA E BRUNSTING						481-30	-4685	
0422000	tion. The IRS compares amounts reporte art II Income or Loss From any amount is not at risk, yo	n Partnerships and	S Corporations	Note. If	you report a l	oss from See pag	n an at-risk ge E-2.	a ileo @e	∮ру
	Are you reporting any loss not allowed in unallowed loss from a passive activity (if partnership expenses? If you answered "	that loss was not reported	on Form 8582), or u	Inreimburse			[] Ye	es 🗵 No	
28		(a) Name		(b) Enter partnersh	nip; S foreig	in 🗌	(d) Employ identificatio	on any	Check if amount is
A				for S corp	oration partner		number		ot at risk
в									
C D									
<u></u>	Passive Income and	Loss			Nonpassive	Income	and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpas from Scher			tion 179 e from Fc	expense orm 4562	(j) Nonpas from Sch	sive income edule K-1
A									
B								: 	· · · · ·
C D				<u>_</u>			·		<u> </u>
29a	Totals								
b									<u></u>
30 31	Add columns (g) and (j) of line 29a		• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • •	• • • • • • •	30	v	
32	Add columns (f), (h), and (i) of line 29b Total partnership and S corporation	income or (loss). Combi	ne lines 30 and 31. E	nter the		• • • • • • •		L	
	result here and include in the total on li	ine 41 below	<u> </u>	<u></u>	<u> </u>	<u></u>	32		
P	art III Income or Loss From	Estates and Trust	s				· - · · ·	·	
33		(a) Name						(b) Employ identification n	
A	ELMER H BI	RUNSTING DECE	DENTS TR I	DTD				27-6453	100
В			·	· · · · · · · · · · · · · · · · · · ·					
	(c) Passive deduction or loss allowed	e and Loss (d) Passive in	come	(e)	Nonpa Deduction or ic		come and	(f) Other incon	ne from
	(attach Form 8582 if required)	from Schedul		• •	m Schedule K			Schedule	
<u>A</u>	0).	24,013						
<u>B</u>	Totals		24,013					····	
зња b			24,015	<u></u>		<u></u>		400 S.	
35	Add columns (d) and (f) of line 34a	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				35		24,013
36	Add columns (c) and (e) of line 34b			· · · · · · · · · · · ·			36	(0
37	Total estate and trust income or (los include in the total on line 41 below	s). Combine lines 35 and	36. Enter the result r	ere and			37		24,013
P	art IV Income or Loss From	n Real Estate Mortg	age Investmen	Condui	ts (REMIC	s)—R			
38	(a) Name	(b) Employer identification number	(c) Excess inclusion Schedules Q, lin (see page E-8	e2c V	(d) Taxable inco from Schedule		1b	(e) Income fi Schedules Q,	
<u>39</u> P	Combine columns (d) and (e) only. Enter art V Summary	er the result here and inclu	de in the total on line	e 41 below		<u></u>	39	·	
40	Net farm rental income or (loss) from F	orm 4835. Aiso, complete	line 42 below				40		
41	Total income or (loss). Combine lines 26, 3	32, 37, 39, & 40. Enter the res	ult here & on Form 104	0, lin <u>e 17, or</u>	Form 1040NR,	line 18	► 41	and the second second second second	23,013
42	Reconciliation of farming and fishing								
	farming and fishing income reported on K-1 (Form 1065), box 14, code B; Sche	, ,							
	code U; and Schedule K-1 (Form 1041)			42				di di	
43				10082030808/53		State - Alter			
40	Reconciliation for real estate profest professional (see page E-2), enter the								

Schedule E (Form 1040) 2010

000065

Alternative Minimum Tax-Individuals

See separate instructions.

OMB_No. 1545-0074 20 0

►	Affach	to	Form	1040	٥r	Form	1040NR.
	Allach	w	1 01101	1040	v	E OT UT	10401411

Attachment Sequence No. 32

	epartment of the Treasury ternal Revenue Service (99) Attach to Form 1040 or Form 1040NR.			Attachment Sequence No. 32
	ame(s) shown on Form 1040 or Form 1040NR	Yo	ur social se	curity number
]	NELVA E BRUNSTING	4	31-30	He Copy
	Part I Alternative Minimum Taxable Income (See instructions for how to comp			
	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter			
	amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)		1	90,681
2	2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 3			
	zero or less, enter -0-		2	
3	3 Taxes from Schedule A (Form 1040), lines 5, 6, and 8		3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instruction	าร	4	
5				
6		hedule	6 (
7			- /	,, ,
8	· · · · · · · · · · · · · · · · · · ·			
9			. 9	
	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	• • • • • • • • • • • • • • •	10	
	1 Alternative tax net operating loss deduction		1 l	
	2 Interest from specified private activity bonds exempt from the regular tax			
13	3 Qualified small business stock (7% of gain excluded under section 1202)	• • • • • • • • • • • • • •	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	• • • • • • • • • • • • • •	14	<u> </u>
	5 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)			
16	Blecting large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	• • • • • • • • • • • • • • •	16	
17	7 Disposition of property (difference between AMT and regular tax gain or loss)	• • • • • • • • • • • • • • •	17	
18	Bepreciation on assets placed in service after 1986 (difference between regular tax and AMT)	•••••••••••	18	
	Passive activities (difference between AMT and regular tax income or loss)			179
20	D Loss limitations (difference between AMT and regular tax income or loss)	• • • • • • • • • • • • • •	20	0
21	1 Circulation costs (difference between regular tax and AMT)	•••••	21	
22	2 Long-term contracts (difference between AMT and regular tax income)	• • • • • • • • • • • • • •	21	
22	Mining costs (difference between regular tax and AMT)	• • • • • • • • • • • • • • • •	23	
23	Mining costs (difference between regular tax and AMT)	• • • • • • • • • • • • • • •	. 23	
24	Research and experimental costs (difference between regular tax and AMT)	•••••	. 24	
	5 Income from certain installment sales before January 1, 1987		0.0)
	Intangible drilling costs preference			
	7 Other adjustments, including income-based related adjustments		27	
28	3 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28			01 075
1015	more than \$219,900, see page 8 of the instructions.)	<u>.</u>	28	91,075
100.00 [11]	Part II Alternative Minimum Tax (AMT)			· · · · · · · · · · · · · · · · · · ·
29	Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)			
	IF your filing status is AND line 28 is not over THEN enter on	line 29		
	Single or head of household \$112,500 \$47,450 \$			
	Married filing jointly or qualifying widow(er) 150,000 72,450	· · · · · · · · · · · · · · ·		
	Married filing separately 75,000 36,225		29	47,450
	If line 28 is over the amount shown above for your filing status, see page 8 of the instructions.			
30) Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 ar	ld	5.55	10 005
	35 and skip the rest of Part II.		30	43,625
31	 If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise service line bits and the second second	• • • • • • • • • • • • • • • • • • • •	. 31	9,468
	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			
	2 Alternative minimum tax foreign tax credit (see page 9 of the instructions)			
33	3 Tentative minimum tax. Subtract line 32 from line 31		. 33	9,468
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
	line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured			1 A AF C
	without using Schedule J (see page 11 of the instructions)			14,455
35	5 AMT, Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45		35	U

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

Form 6251 (2010)

000065 NELVA E BRUNSTING Form 6251 (2010)

Page 2

Part III Tax Computation Using Maximum Capital Gains Rates	omount free			•••
Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the of the worksheet on page 9 of the instructions		n ime 3	36	43,625
Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			File Co	niv
Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of	1	· · · ·		РУ
the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040),				
whichever applies (as refigured for the AMT, if necessary) (see page 11 of the				
instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the	07	17 025		
instructions for the amount to enter	37	17,035		
Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if				
necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ,				
see page 11 of the instructions for the amount to enter	38		2	
If you did not complete a Schedule D Tax Worksheet for the regular tax or the				
AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, 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). If you are filing Form 2555 or				
2555-EZ, see page 11 of the instructions for the amount to enter	39	17,035		
Enter the smaller of line 36 or line 39			40	L7,03
Subtract line 40 from line 36			41 2	26,59
If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by				
multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from th			42	6,91
				0121
 \$68,000 if married filing jointly or qualifying widow(er), 				
	43	34,000		
• \$34,000 if single or married filing separately, or	43		() () () () () () () () () ()	
• \$45,550 if head of household.				
Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax				
Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of				
the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040),				
whichever applies (as figured for the regular tax). If you did not complete either				
worksheet for the regular tax, enter -0-	44	62,896		
Subtract line 44 from line 43. If zero or less, enter -0-	45	0		
Enter the smaller of line 36 or line 37	46	17,035		
Enter the smaller of line 45 or line 46	47			
Subtract line 47 from line 46	48	17,035		
	L			
Multiply line 48 by 15% (.15)		►	49	2,55
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line				
	50			
Subtract line 46 from line 40	50			
Multiply line 50 by 25% (.25)		▶	51	
Add lines 42, 49, and 51			52	9,46
If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by				1
multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the		· · · · · · · · · · · · · · · · · · ·	53	L1 , 34
Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 255	55-EZ, do no	t enter		
this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instruction	ons		54	9,46

Form 6251 (2010)

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/11) - IA Form 1040 Page 1 IA Tax Return (12/31/11) - IA Form 1040 Page 2 IA Tax Return (12/31/11) - IA Schedule A IA Tax Return (12/31/11) - IA Schedule B IA Tax Return (12/31/11) - IA Form 126 IA Tax Return (12/31/11) - IA Form 6251 IA Tax Return (12/31/11) - IA Federal Tax Adjustment Worksheet IA Tax Return (12/31/11) - IA Low Income Exemption Worksheet DECEASED

our last name	ill in all spaces. Yo	/2011 and ending/ // MUST fill in your Social Security Nur Your first name/middle initial	nber (SSN).	IIIII HARADAA KA WAXA MAGAMAA YAYA YAYA	raansi kaada kartaa madaki karba karba karba karba karba. Bataa karba karba karba karba karba karba karba karba
BRUI	NSTING	NELVA E			
oouse's last r	name	Spouse's first name/middle initial			
irrent mailing	address (number and str	eet, apartment, lot, or suite number) or PO Box			File Copy
<u>203</u>	<u>BLOOMINGDA</u>	LE CIR			
ty, State, ZIP					
VICTO	DRIA	TX 77904			
ouse_SSN			30-4685		or your spouse were 65 or older as of 12/31/11.
	ing Status: Mark o	ne box only.		County Number	e on 12/31/11) School District Number • ()()()
		·····································	es X no 🔺		m an exemption is claimed in Step 3
	Narried filing a joint ret	urn. (Two-income families may benefit by using s	status 3 or 4.)	How many have health care coverage	ge? (including Medicaid or hawk-i)
		this combined return. Spouse use column B.		How many do not have health	
S	Namied filing separate retu Spouse's name:	ms	S	SN:	Income: \$
і — Н	lead of household with qu	alifying person. If qualifying person is not claimed as a c	lependent on this return,	enter the person's name and SSN below.	
		with dependent child. Name:		SSN:	
	emptions			Spouse (Filing Status 3 ONLY)	A. You or Joint ▲ 1 X \$ 40 = \$ 40
. Perso	A fee each across who	er 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing	g status 3 ▲ _	X \$ 40 = \$	1 0.0
		is 65 or older and/or 1 for each person who is			
		r each dependent	· · · · · · · · · · · · · · · · · · ·		▲ X \$ 40 = \$ \$ 60
I. Enter	first names of dep		B. Spouse/Status	e. TOTAL \$ 3 A. You or Joint B.	Spouse/Status 3 A. You or Joint
STEP 4	1. Wages, salaries, ti	ps, etc.	1		
Gross			2.		
Income		come. If more than \$1,500, complete Sch. B.	3.	12 020	
	4. Alimony received				
	-	oss) from federal Schedule C or C-EZ			
		rom federal Schedule C of C-E2	5		NOTE: Use only
			3		blue or black ink,
		·	7		no pencils or red ink.
	8. Taxable IRA distril		3		
		and annuities	ə	41 020	
1		artnerships, estates, etc. 10).	41,938	
		from federal Schedule F 11			
	12. Unemployment co	npensation. See instructions. 12	<u> </u>		
	13. Taxable Social Se	· · · · · · · · · · · · · · · · · · ·			
	14. Other income, gam	bling income, bonus depreciation/sec. 179 adjustment 14	l		
	15. GROSS INCOME	ADD lines 1-14.	<u> </u>	15	<u> </u>
STEP 5	16. Payments to an IR	A, Keogh, or SEP 16)		
Adjust-	17. Deductible part of	self-employment tax 17			
ments to	18. Health insurance of	teduction 18	3.	1,062	
Income	19. Penalty on early w	ithdrawal of savings 19).		
to Income		20			
		income exclusion 2'			
	22. Moving expense d	eduction from federal form 3903 22			
		eduction certain asset sales ONLY (see instructions) 23		······	
	24. Other adjustments				
		ADD lines 16-24.			▲ 7,063
		BTRACT line 25 from line 15.			130,839
STEP 6			,	2,967	
Federal			, <u> </u>	<u></u>	
Tax		busehold employment taxes 28			2,965
Addition		taxes. ADD lines 27 and 28.			133,800
and Deduc-		6 and 29.			
Deduc- tion	31. Federal tax withhe			10 100	
	32. Federal estimated		<u> </u>	12,180	
		ax paid in 2011 for 2010 and prior years 33		A	
	34. Deduction for fede	ral taxes. ADD lines 31, 32, and 33.			<u> </u>
		RACT line 34 from line 30. Enter here and on line 36, sid		35	. 101 60/



41-001a (09/21/11)

0044.14		NELVA E BRUNSTING			481-30)-4685
	1 1	040, page 2	B. Spouse/Status 3	A. You or Joint B.		u or Joint
STEP 7	36.					21,626
Taxable		37. Total iternized deductions from federal Schedule A 3 Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A.		109,824		
income		 lowa income tax if included in line 5 of federal Schedule A BALANCE. Subtract line 38 from line 37 or enter the 	8		Complete lines 37-40	
		amount of itemized deductions from the lowa Schedule A: 3	9	109,824	ONLY if you itemize.	. Statin
		40, Other deductions 4	0		File Co	
	41.	Deduction. Check one box.	Standard		10	9,824
	42.	TAXABLE INCOME. SUBTRACT line 41 from line 36.		42.	1	1,802
STEP 8	43.	Tax from tables or alternate tax 4	3.	▲ <u> </u>		
Tax,	44	lowa lump-sum tax. 25% of federal tax from form 4972 4	4.	A		
Credits and	45.	lowa minimum tax. Attach IA 6251. 4	5.	A		
Checkoff	4 6.	Total tax. ADD lines 43, 44, and 45.		46		<u> </u>
Contribu-	4 7.	Total exemption credit amount(s) from Step 3, side 1	7	60		
tions	48.		8	A		
	49.	Total credits. ADD lines 47 and 48.		49.		60
	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.			0	299
	51.	Credit for nonresident or part-year resident. Attach IA 126 and federal retu				299
	52.	BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter			0	(
	53.	Other nonrefundable lowa credits. Attach IA 148 Tax Credits Schedule,				
	54	BALANCE. SUBTRACT line 53 from line 52.			_	
	55.	School district surtax/EMS surtax. Take percentage from table; multiply by	line 54		0	(
	56.				A_	
	57.	Total Tax. ADD lines 54 and 55. Total tax before contributions. ADD columns A & B on line 56 and enter h	ere.	······	57.	(
	58.	Contributions. Contributions will reduce your retund or add to the amount	you owe. Amounts must be in w	hole dollars.		
		Fish/Wildlife State Fair	Firefighters/Veterans	Child Abuse Prevention	Enter total. 58.	
		58a: 58a: 58b: 58a: 58b: 58a: 57 and 58. 57 and 58. 57 and 58. 58a: 57 and	58c: A	58d: A	total: 58	(
STEP 9	<u>59.</u>		0.	<u></u>		
Credits	60.					
Cieuits	61.		1			
	62.			A		
	63.		3	A		
	64.					
		Early childhood development credit		▲		
	65.	lowa earned income tax credit. See Instructions. 6	· · · · ·	A		
	66.		6	A		
	67.	TOTAL. ADD lines 60 - 66	7	690		
	68.	TOTAL CREDITS. ADD columns A and B on line 67 and enter here.				690
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the			69. 🔺	690
Refund or	70.	Amount of line 69 to be REFUNDED			REFUND 70.	690
Amount		For a faster refund file electronically. Go to www.jowa.gov/tax for de lowa Income Tax - Refund Processing, Hoover State Office Bldg, Des	s Moines IA 50319-0120			
You Owe	71.	Amount of line 69 to be applied to your 2012 estimated tax 7	1	▲		
	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 annualiz	zed income method is used.	73.	
	74.	Penalty and interest	A 74b. interest		nter total 74.	
	75.				AMOUNT 75. 🔺	
		You can pay online at www.iowa.gov/tax or pay by mail to lowa Inco PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Tree		ıg,		
STEP 11 F	POLIT	ICAL CHECKOFF. This checkoff does not increase the	\$1.50 to Democrati	c Party	\$1.50 to Democratic Party	
		nt of tax you owe or decrease your refund.			-	
			\$1.50 to Campaign		\$1.50 to Campaign Fund	
OTED 40						<u> </u>
STEP 12		I (We), the undersigned, declare under penalty of perjury		-		
		and statements, and, to the best of my (our) knowledge a			eclaration of preparer	
PLEASE		(other than taxpayer) is based on all information of which	the preparer has any kn	iowiedge.		
SIGN HER			▲X 11/11/1	1 RICHARD K RIKK	ERS CPA 04	4/05/12
		Your Signature Date	Check if Deceased Date of De	ath Preparer's Signature		Date
SIGN HER	E			42-1277139		
		Spouse's Signature Date C	heck if Deceased Date of De			
					712-70	2-3375
			Daytime Telephone Number	·	Daytime Teleph	
		This estu				•
			• ·	2. Please sign, enclose W-2	io, and verily Solvs.	
		INNE TANKE DETAIL ENERGY TANKE DETAIL TANKE TANKE DETAIL TANKE TANKE TANKE TANKE TANKE TANKE TANKE TANKE TANKE	ADDRESSES: See line	55 / U anu / J above.		1 0045 (00/2
					4	1-001b (09/2

41-001b (09/21/11)

lowa Department of	Revenue
www.iowa.gov/tax	

2011 IA 1040 Schedule A

lowa Itemized Deductions

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

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.

Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.			
Dental	1.	Medical and dental expenses 1.	117,831		
Expenses	2.	Multiply the amount on federal form 1040°, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here			
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	106,420
Taxes	4.	State and Local (Check only one box):			· · · · ·
You		a Other state and local income taxes. Do not include Iowa Income Tax			
Paid		Include School District Surtax and EMS Surtax paid in 2011 OR	<u>1,137</u>		
		b X General sales taxes only from line 5b of the Federal Schedule A.			
	5.	Real estate taxes 5	2,027		
	6.		57		
	7.	Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT 7.			
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	3,344
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.			
You	9b	Home mortgage interest out pointer oppried on redetal form 1098			
Paid	10.	Points not reported on federal form 1098			
, ala	11.	Qualified mortgage insurance premiums			
	12.	Investment interest. Attach federal form 4952 if required.			
	13.	Add lines 9a-12. Enter total here.		13	
		Contributions by cash or check.	<u> </u>		
Gifts	14.				
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500			
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.		47	60
	17.	Add lines 14 through 16. Enter total here.			00
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.			
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required			
and	20.	Tax preparation fees 20.			
Misc.	21.	Other expenses. List type and			
Deductions		amount 21			
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here			
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus			
	24	depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here		24.	0
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24	
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type			
		and amount.	·····	25.	
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	109,824
Itemized					
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39	of the IA 1040.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.	SPOUSE		YOU
of	27.	Enter the Iowa net income of both spouses from IA 1040, line 26 27b.		27a.	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.			
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage her			
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, c			
•	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you			
	1	filing status 4, enter this amount on line 39, column A of your spouse's return.		. .	

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



41-004a (08/24/11)

BRUNSTING003787

Iowa Department of Revenue www.iowa.gov/tax

2011 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481 File (Gonv
NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to c	omniete Schedule B

PART I:You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which
should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative
banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2,

INCOME 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.

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

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

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

Dividend Income. List Names of All Payers.

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



41-004b (08/03/11)

BRUNSTING003788

Iowa Department of Revenue

2011 IA 126

lowa Nonr	resident and Part-yea	ar Resident Credi			
Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING	<u> </u>	481 File 4695nv			
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MUST FILE THIS FO				
You are a nonresident of Iowa	 You are a nonresident of Iowa with income from Iowa sources, or 				
You are a part-year resident of Iowa	• You are a part-year le				
Date moved into Iowa:	· · · · · · · · · · · · · · · · · · ·				
and/or	 Enclose this form and a 	a copy of your federal			
Date moved out of Iowa:	return with your lowa re				
	Report only lowa-source				
Your spouse is a nonresident of Iowa	 You may benefit by usi 				
	· · · · · · · · · · · · · · · · · · ·	3			
Your spouse is a part-year resident of Iowa	IOWA-SOU	RCE INCOME			
Date moved into Iowa:	B. SPOUSE	A. YOU OR JOINT			
and/or		A. YOU OR JOINT			
Date moved out of Iowa:	Filing Status 3 Only				
1. Wages, salaries, tips, etc.					
2. Taxable interest income					
3. Ordinary dividend income	3				
4. Alimony received					
5. Business income or (loss)					
5. Capital gain or (loss)	6				
7. Other gains or (losses)	7				
3. Taxable IRA distributions	8				
Taxable pensions and annuities	9				
0. Rents, royalties, partnerships, estates, etc.	10				
1. Farm income or (loss)					
2. Unemployment compensation					
3. Taxable Social Security benefits.					
4. Other income, gambling income, bonus depreciation/section 179 adjustment					
5. GROSS INCOME. ADD lines 1-14.	15	A			
6. Payments to an IRA, Keogh, or SEP while an Iowa resident	16				
7. Deduction for self-employment tax	17				
8. Health insurance deduction					
9. Penalty on early withdrawal of savings					
0. Alimony paid					
1. Pension/retirement income exclusion	21				
2. Moving expense deduction into lowa only					
3. Iowa capital gain deduction	00				
4. Other adjustments					
5. Total adjustments. ADD lines 16-24.	25	A			
6. IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTI					
7. All-source net income from line 26, IA 1040	27.				
	100.0	0%100.0%			
8. 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%		<u>%</u>			
9. Nonresident/part-year resident credit percentage:					
Subtract the percentage on line 28 from 100.0%.		%100.04			
0. Iowa tax on total income from line 43, IA 1040	20	359			
1. Total credits from line 49, IA 1040	31	60			
2. Tax after credits. Subtract line 31 from line 30.	32				
3. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	299			

ENTER THIS AMOUNT ON LINE 51, IA 1040



Iowa Department of Revenue

www.iowa.gov/tax

2011 IA 6251

lo	wa Minimur	n Tax Computatio
Name(s) as shown on IA 1040 or IA 1041	SSN or FEIN	
NELVA E BRUNSTING	481-30-4	File Copy
PART I: Adjustments and Preferences. See instructions.	1	
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 10	40. start on line	7.
		3,804
1. Medical and dental from line 2, federal form 6251 2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line		3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6		
 Viscellaneous itemized deductions from line 5, federal form 6251 		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line		
 Investment interest from line 8, federal form 6251, less interest and expense related to private 		<u></u>
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251		· · · · · · · · · · · · · · · · · · ·
10. Passive activities from line 19, rederal form 6251		•••••••••
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a h. Patron's adjustment h		
b. Depreciation (pre-1987) b i. Pollution control facilities i		
c. Installment sales (line 25) c. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) d. k. Section 1202 exclusion (line 13) k.		
e. Long-term contracts (line 22) e I. Tax shelter farm activities I		
f. Loss limitations (line 20) f m. Related adjustments (see instr.) (line 27) m		
g. Mining costs (line 23)	<u>_</u>	
13. Total Adjustments and Preferences. Combine lines 1 through 12.		7,148
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14	11,802
15. Net operating loss deduction. Do not enter as a negative amount.		
16. Combine lines 14 and 15		11 000
16. Combine lines 14 and 15		
· · · · · · · · · · · · · · · · · · ·		
18. Alternative tax net operating loss deduction. See instructions.		18,950
19, Alternative Minimum Taxable Income. Subtract line 18 from line 17.		18,950
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))		26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))		112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.		· · · · · · · · · · · · · · · · · · ·
23. Multiply line 22 by 25% (0.25).		
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.		26,000
25. Subtract line 24 from line 19. If the result is zero or less, enter zero.		
26. Multiply line 25 by 6.7% (0.067).		299
27. Regular tax after credits. See instructions.		299
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		0
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.		
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	0
30. Total net income plus total adjustments and preferences. See instructions.	30.	137,987
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.		<u>.</u>
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

*Exemption levels of \$17,500 and \$75,000 on lines 20 and 21,

respectively, also apply to an estate or trust.



41-131a (08/10/11)

BRUNSTING003790

Form	IA1040 Iowa Federal Tax Adjustment Worksheet		2011
lame			Identification Number
NEL	VA E BRUNSTING Federal Refund - Jowa Form 1040 Line 27	481-3	30-4685
		F	ile Copy
1.	2010 federal refund Less 2010 federal earned income credit (less federal advance earned income payment)	····· ¹	2,907
J.	Less 2010 additional child tax credit	J	
5	Less 2010 first-time homebuyer credit Less 2010 refundable education credit	····· 5.	
6	Less 2010 making work pay credit	. .	
7.	Less 2010 adoption credit	7.	
8.	Prior year federal refund after adjustments	8.	2,967
	2010 deduction for federal taxes (Iowa Form 1040, Iine 34)	9.	11,500
10.	Lesser of line 8 or line 9		2,967
	Spouse		Taxpayer/Joint
11.	Prior year federal refund after adjustments from line 10, allocated, if applicable 11		2,967
	Total of other federal refunds (From years prior to 2010) 12		ł
	Federal income tax refund / overpayment received in 2011 (Line 11 plus line 12) 13.		
	Self Employment and Household Employment Taxes - Iowa Form 104		
	Spouse		Taxpayer/Joint
1.	Self-employment taxes 1.		
2.	Household employment taxes 2.		
3.	Total Self-employment and Household Employment Taxes 3.		
	Federal Tax Withheld - Iowa Form 1040 Line 31 Spouse		Taxpayer/Joint
	W-2, W-2G, 1099R, 1099M, interest, dividend, K-1, Schedule D 1.		
2.	Social security, railroad, unemployment, other income, backup withholding, other		
3.	Total Federal Income Tax Withheld 3.		· · · · · · · · · · · · · · · · · · ·
	Federal Estimated Tax Payments Made in 2011 - Iowa Form 1040 L	ine 32.	
1.	Overpayment applied from 2010 return	1	
2.	Estimates paid in 2011	2.	12,180
3.	Total Federal Estimated tax payments made in 2011	3	12,180
	Spouse		Taxpayer/Joint
4.	Total Federal Estimated Taxes Paid from line 3, allocated, if applicable 4.		12,180
	Additional Federal Taxes Paid in 2011 - Iowa Form 1040 Line 3	33	
1.	2010 federal tax liability		8,393
2.	Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	ıt 2 .	
3.	Subtotal (Line 1 minus Line 2)	•	8,393
4.	Less payments made against 2010 federal tax liability		11,360
5.	2010 unpaid liability before federal refundable credits (Line 3 minus Line 4)	5	
	Refundable credits:		
	Earned income credit a Making work pay credit		
	Refundable education credit b Additional child tax credit f		
	First-time home buyer credit c Other refundable credits g		
	Adoption credit d.		
	Total refundable credits 6.		
7.	Application of refundable credits to 2010 unpaid federal tax liability (Lesser of line 5 or line 6)	7	
	Paid with 2010 federal tax return (Does not include penalties and interest or additional taxes or repayments (from line 2))		
9.	Federal extension and additional payments from 2010 federal return	9	
10.	Federal Motor Vehicle Fuel Tax Credit from 2011 federal return	10	
	Excess FICA reported on 2011 federal return	11	
11.		40	
11. 12.	Total additional federal tax payments made in 2011 (Add lines 7 thru 11)		
12.	Spouse		Taxpayer/Joint
12. 13.			

BRUNSTING003791

Form IA104	lowa Lov	w Income E	Exemption Work	sheet		2011
Name					axpayer Ident	ification Number
NELVA E 1	BRUNSTING				⁴⁸¹ -₽̂≬e	•©ору
Filing status		1	Dependent of ano	ther	218235697655	499949 9997 * 7 * 7 409
			Age 65 or older or	12/31/11		
	· · · · · · · · · · · · · · · · · · ·		Spouse	Taxpayer or Jo	oint	
1. Add:						
.,	e from line 26, Form IA1040 xclusion from line 21, Form IA1040		······			
.,	curity Phase-out (Social Security Worksheet, Line 12)	.,				
.,	distribution separately taxed on federal For					
(e) Net operat	ing loss carryover					r
Total (1a thro	bugh 1e)				1	(
	table below (Based on residency, filing status, and age)				2.	1,000

Resident Limitations

		Age 65 or Older	
Filing Status	Dependent of Another	On 12/31/11	Income Less Than
Single	Yes	N/A	\$ 5,000
			Income Less Than
			Or Equal To
Single	No	No	\$ 9,000
Single	No	Yes	\$ 24,000
Not Single	No	No	\$ 13,500
Not Single	No	Yes	\$ 32,000

Nonresident and Part-year Limitations

Filing Status Any Iowa Source Income Less Than \$ 1,000

Ì

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/11) - Form 1040 Page 1 US Tax Return (12/31/11) - Form 1040 Page 2 US Tax Return (12/31/11) - Schedule A US Tax Return (12/31/11) - Schedule B US Tax Return (12/31/11) - Schedule D Page 1 US Tax Return (12/31/11) - Schedule D Page 2 US Tax Return (12/31/11) - Form 8949 Page 1 US Tax Return (12/31/11) - Form 8949 Page 2 US Tax Return (12/31/11) - Form 8949 Page 2 US Tax Return (12/31/11) - Form 6251 Page 1 US Tax Return (12/31/11) - Form 6251 Page 1 US Tax Return (12/31/11) - Form 1310

For the year Jan. I-De					See	separate in	structions.			
Your first name and ini	bal		Last name			DECEAS	-		ocial security	
NELVA E			BRUNSTING			11/11	/11	48	1-30-	4685
If a joint return, spouse	's first r	name and initial	Last náme					Spous	e's social sec File (urity number
			0. box, see instructions. IR			A	pt no.	▲ '	Nake sure the and on line 6	
City, town or post office VICTORIA		and ZIP code. If you	have a foreign address, also complete spaces bel $\frac{TX}{7904}$	ow (see instructions).					Check here if if filing jointly,	Election Campaig you, or your spouse want \$3 to go to this g a box below will
Foreign country name			Foreign province/county			Foreign postal co	ode			our tax or refund.
Filing Status	1	Single Married filing joint	y (even if only one had income)	🍟 🛄 the	ad of housel qualifying pe ild's name he	nold (with qualifyin erson is a child bu re, 🕨	g person). (See t not your depe	ndent, er	ons.) If iter this	
Check only one box.	3	Married filing sepa	arately. Enter spouse's SSN above e. ▶	5 🗌 Q.	ualifying widow	v(er) with depende	ent child			
	6a	X Yourself.	f someone can claim you as a depend	ient, do not che	ck box 6a				Boxes	checked
Exemptions	b	Spouse					<u></u>		<u> </u>	children
	C	Dependents:		(2) Depe social securit			pendent's ship to you	for cl tax c	v if on 6c under 7 qual. ● live ild redit ● did	who: d with you not live with
If more than four dependents, see		(1) First name	Last name					(see	or set	ue to divorce paration nstructions)
instructions and check here ▶								-+		dents on 6c
										umbers on
	d	Total number o	f exemptions claimed	· · · · · · · · · · · · · · · · · · ·				<u></u>	lines	above 🕨
Income	7 8a		s, etc. Attach Form(s) W-2 st. Attach Schedule B if required					7 8a		463
Attach Form(s)	b				1 1		387	1		
W-2 here. Also attach Forms W-2G and 1099-R if tax	9a	Ordinary divide	nds. Attach Schedule B if required					9a		13,239
	b	Qualified divide			9b		8,208			
	10 11	Taxable refunds	s, credits, or offsets of state and local	income taxes	· · · · · · · · · · ·			10		488
	12	•	eo ne or (loss). Attach Schedule C or C-E	Z			• • • • • • • • • •	12		
If you did not get a W-2,	13		Attach Schedule D if required. If not required, check					13		9,756
see instructions.	14		(losses). Attach Form 4797		• • • • • • • • • • • •			14		
	15a	IRA distribution	s 15a	58,792	b Taxabl	e amount		15b		58,792
	16a	Pensions and a			b Taxabl	e amount		16b		9,920
Enclose, but do	17	Rental real esta	ate, royalties, partnerships, S corporat	ions, trusts, etc.	Attach So	hedule E		17		41,938
not attach, any	18	Farm income o	r (loss). Attach Schedule F					18		· · · · · · · · · · · · · · · · · · ·
payment. Also, please use	19	Unemployment						19		
Form 1040-V.	20a	Social security be	compensation enefits 20a	20,642	b Taxabl	e amount		20b	L	17,546
	21	Other income. I	List type and amount					21		
	22	Combine the ar	nounts in the far right column for lines	7 through 21. T	his is you	r total incom	e 🕨	22	2	152,142
	23	Educator exper			23			-		
Adjusted	24	Certain busines	s expenses of reservists, performing	artists, and						
Gross			nment officials. Attach Form 2106 or		24		· • · · ·			
Income	25		account deduction. Attach Form 8889)				- 1. · · ·		
	26	÷ .	es. Attach Form 3903		26		··	-12-12		
	27		of self-employment tax. Attach Sched	lule SE	27			-		
	28							-		
	29 20	Self-employed	health insurance deduction		29			-		
	30 21a		y withdrawal of savings	• • • • • • • • • • • • • • • • • • • •				-		
	31a 32		b Recipient's SSN ►		31a 32			-		
		IRA deduction	torast deduction							
	33	Student loan in	terest deduction		33			-		
	34		s. Attach Form 8917	n 8002	34			-		
	35 36	Add lines 23 th	uction activities deduction. Attach Forr					36		
	30 37		fough 35 5 from line 22. This is your adjusted g				•••••••	30	-	152,142
			uction Act Notice, see separate instructions.	, , , , , , , , , , , , , , , , , , , ,			<u></u>	1 0,	1	Form 1040 (201

5 1040 (2014)	NEL	VA E BRUNSTING					48-	1-30-4685 Page 2
Form 1040 (2011)	38	Amount from line 37 (adjusted gross incor			<u></u>		38	152,142
Tax and	30 39a	Check \mathbf{f} X You were born before Jan			• • • • • • • • • • • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·		102,142
Credits	334	if: Spouse was born before .					1	
			•		-		시 (
Standard	 b	If your spouse itemizes on a separate retu	-			390		110 006
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)						
for—	41	Subtract line 40 from line 38						
 People who check any 	42	Exemptions. Multiply \$3,700 by the numb					42 43	3,700
box on line 39a or 39b or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-						37,556
who can be	44							4,432
claimed as a dependent,	45	Alternative minimum tax (see instructions). Attach Form 6251						
instructions.	46	Add lines 44 and 45				🕨	46	4,432
All others:	47	Foreign tax credit. Attach Form 1116 if red	luired		47			
Single or	48	Credit for child and dependent care expen	ses. Attach Fo	orm 2441	48		_	
Married filing separately,	49	Education credits from Form 8863, line 23			49		_	
\$5,800	50	Retirement savings contributions credit. At			50		_	
Married filing jointly or	51	Child tax credit (see instructions)			51			
Qualifying widow(er),	52	Residential energy credits. Attach Form 56			52			
\$11,600	53	Other credits from Form: a 3800 b	8801 c		53			
Head of household,	54	Add lines 47 through 53. These are your to	otal credits				54	
\$8,500	55	Subtract line 54 from line 46. If line 54 is m				•	55	4,432
0.1	56	Self-employment tax. Attach Schedule SE			<u> </u>		56	
Other	57	Unreported social security and Medicare ta	ax from Form:	a 413	7 b 8919	· · · · · · · · · · · · · · · · · · ·	57	
Taxes	58	Additional tax on IRAs, other qualified retir					58	
	59a	Household employment taxes from Schedu	1. 11				59a	
	b	First-time homebuyer credit repayment. At			• • • • • • • • • • • • • • • • • • • •		59b	
	60						60	
	61	Other taxes. Enter code(s) from instruction Add lines 55 through 60. This is your total tax			• • • • • • • • • • • • • • • • • • • •	•••••••••••••••••••••••••••••••••••••••	61	4,432
					62			1,152
Payments	62	Federal income tax withheld from Forms V 2011 estimated tax payments and amount applie			63	9,340	7	
[·····	`				· · · · · · · · · · · · · · · · · · ·	5,540	식 : : : :	
If you have a qualifying	64a	Earned income credit (EIC)			64a		-	
child, attach	b	Nontaxable combat pay election 64t						
Schedule EIC.	65	Additional child tax credit. Attach Form 88	• • • • • • • • • • • • •		65		- 50	
	66	American opportunity credit from Form 886			66		-	
	67	First-time homebuyer credit from Form 540			67		-	
	68	Amount paid with request for extension to			68			
	69	Excess social security and tier 1 RRTA tax			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 1	iotal payments	<u></u>	· · · . · . · · · · · · · · · · ·	. <u></u>	72	9,340
Refund	73	If line 72 is more than line 61, subtract line	61 from line	72. This is the a	mount you overpa	id	73	4,908
	74a	Amount of line 73 you want refunded to y	ou. If Form 8		, check here	🕨 📋	74a	4,908
Direct deposit?	► b	Routing number <u>113000023</u>	🕨 с Тур	<u>e: X</u> Check	ing 🔄 Savings			
See instructions.	► d	Account number 58602756352	23					
	75	Amount of line 73 you want applied to yo	ur 2012 estir	nated tax 🕨	75			
Amount	76	Amount you owe. Subtract line 72 from line	ne 61. For de	tails on how to	pay, see instruction	is 🕨	76	
You Owe	. 77	Estimated tax penalty (see instructions)			77			
Third Part	Do you	want to allow another person to discuss this	s return with	the IRS (see ins	structions)? X	Yes. Comple	te below.	No
Designee	Designee	s		Pe	rsonal identification num	ber (PIN)	▶ 84	948
Designee	name	RICHARD K RIKKERS	CPA			Phone no.		-722-3375
Sign	Under per they are t	natives of perjury, I declare that I have examined this return rue, correct, and complete. Declaration of preparer (other to	and accompanyir	ng schedules and sta ased on all information	tements, and to the best	of my knowledge any knowledge	and belief,	
Here	Your signature Date Your occupation Date Date Your occupation Date Date Date Date Date Date Date Date							aytime phone number
Joint return? See instr.				DECEASE	D			
Кеер а сору	Spouse's	signature. If a joint return, both must sign.	Date	Spouse's occupa	ation		I Pr	the IRS sent you an identity rotection PIN,
for your records.		·					er	nter it here see instr.)
	Print/Type pr	eparer's name	reparer's signature	9		Date	Check	if PTIN
Paid	RICHARD K RIKKERS CPA RICHARD K RIKKERS CPA 0				04/05/3			
		imis address ▶ 540 NORTH MAIN AVENUE						
-	SIOUX CENTER IA 51250-1824 712-722-3375							

Form 1040 (2011)

(Form 1040) Department of the Treasury Internal Revenue Service (99) Attach to Form 1040. See Instructions for Schedule A (Form 1040). Attach Seque Name(s) shown on Form 1040 Your social security number 481-30 Your social security number 481-30 Medical and Caution. Do not include expenses reimbursed or paid by others. 1 118,893	2011 nee No. 07
Internal Revenue Service (99) Seque Name(s) shown on Form 1040 Your social security number NELVA E BRUNSTING 481-30 F4 F6 F6 Medical Caution. Do not include expenses reimbursed or paid by others.	n <u>nee №. 07</u>
Internal Revenue Service (99) Seque Name(s) shown on Form 1040 Your social security number NELVA E BRUNSTING 481-30 F4 F6 F6 Medical Caution. Do not include expenses reimbursed or paid by others.	<u>nce №. 07</u>
NELVA E BRUNSTING 481-30 Medical Caution. Do not include expenses reimbursed or paid by others.	;ору
Medical Caution. Do not include expenses reimbursed or paid by others.	.opy
	n i bridt Pou T hree an'
	107,482
	107,402
b X General sales taxes J	
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
Interest 10 Home mortgage interest and points reported to you on Form 1098 10	
You Paid 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	
Note. person's name, identifying no., and address >	
Your mortgage	
interest	
be limited (see 11	
instructions). 12 Points not reported to you on Form 1098. See instructions for	
special rules	
13 Mortgage insurance premiums (see instructions)	
14 Investment interest. Attach Form 4952 if required. (See	
instructions.)	
15 Add lines 10 through 14	
Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or more,	
Charity see instructions 16 60	
If you made a 17 Other than by cash or check. If any gift of \$250 or more, see	
gift and got a instructions. You must attach Form 8283 if over \$500 17	
benefit for it, 18 Carryover from prior year 18	
see instructions. 19 Add lines 16 through 18 19	60
Casualty and	
Theft Losses 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20	
Job Expenses 21 Unreimbursed employee expenses-job travel, union dues,	
and Certain job education, etc. Attach Form 2106 or 2106-EZ if required.	
(See instructions.) ►	
Poductions 21	
22 Tax preparation tees	
23 Other expenses—investment, safe deposit box, etc. List type	
and amount >	
23	
24 Add lines 21 through 23	
25 Enter amount from Form 1040, line 38 25	
26 Multiply line 25 by 2% (.02)	
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	
Other 28 Other—from list in instructions. List type and amount	
Miscellaneous Deductions 28	
	110,886
Itemized on Form 1040, line 40 29 Deductions 30 If you elect to itemize deductions even though they are less than your standard	<u></u>
deduction, check here Image: Construction of the constru	2011 2011

BRUNSTING003796

000065				
SCHEDULE E	3	Interest and Ordinary Dividends		OMB No. 1545-0074
(Form 1040A or	1040)			2011
Department of the Treat Internal Revenue Servic	sury ce (99)	Attach to Form 1040A or 1040. See instructions on back.		Attachment Seguence No. 08
Name(s) shown on retu	<u>></u>		Your so	cial security number
<u>NELVA E</u>	BRUNS	STING	481	-30-4685
Part i 1	List nam	ne of payer. If any interest is from a seller-financed mortgage and the	E	ile Goopy
Interest	•	sed the property as a personal residence, see instructions on back and list	1,220	
morest		rest first. Also, show that buyer's social security number and address ►		1.60
	EDWA	RD JONES		463
(See instructions on back and the		· · · · · · · · · · · · · · · · · · ·		
instructions for				
Form 1040A, or Form 1040,			1	- • · · · · · · · · · · · · · · · · · ·
line 8a.)				
Note. If you received a Form			$ \downarrow$	
1099-INT, Form				
1099-OID, or	· · · · · · · · · ·			
substitute statement from				
a brokerage firm,			-	
list the firm's name as the 2	Add the	amounts on line 1	2	463
payer and enter 3		amounts on line 1 ble interest on series EE and I U.S. savings bonds issued after 1989.		
the total interest shown on that		Form 8815	3	
form. 4	Subtract	t line 3 from line 2. Enter the result here and on Form 1040A, or Form		
	1040, lir	ne 8a	4	463
No	te. If line 4	is over \$1,500, you must complete Part III.		Amount
Part II 5		ne of payer ▶		
	CHEV			609
Ordinary	METL			- 70
Dividends	EXXC EDWA			<u>1,756</u> 2,697
(See instructions on back and the	DEER			2,097
instructions for		R H BRUNSTING DECEDENTS TR DTD 27-6453100	-	8,092
Form 1040A, or				07052
Form 1040, line 9a.)				
,			5	
Note. If you received a Form				
1099-DIV or				
substitute				
statement from a brokerage firm,				
list the firm's			$ \vdash$	
name as the payer and enter				
the ordinary		amounts on line 5. Enter the total here and on Form 1040A, or Form	6	13,239
on that form. No	1040, lir 11 line 6	is over \$1,500, you must complete Part III.		
		plete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a		
		it, or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes No
Part III 7	a Atanyti	ime during 2011, did you have a financial interest in or signature authority over a financial		
	account	(such as a bank account, securities account, or brokerage account) located in a foreign		
Foreign	country?	P See instructions		X
Accounts	If "Yes,"	are you required to file Form TD F 90-22.1 to report that financial interest or signature		
and Trusts		? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to		
(See			. <i>.</i>	
instructions on back.)		re required to file Form TD F 90-22.1, enter the name of the foreign country where the		
,		account is located		
8	During 2	2011, did you receive a distribution from, or were you the grantor of, or transferor to, a		BEEREN CHEROLES

 foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

 For Paperwork Reduction Act Notice, see your tax return instructions.
 Schedule B (Form

Schedule B (Form 1040A or 1040) 2011

Х

SCHE	DULE	D
(Form	1040))

Department of the Treasury Internal Revenue Service

000065

 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.

20 11 Attachment Sequence Your social security number 481-30**F4 @ 5Cop**

Name(s) shown on return NELVA E BRUNSTING

(99)

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 (f) Cost or other basis Form(s) 8949, line 2, column (e) from Form(s) 8949, line 2, column (f)		(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)		
1 Short-term totals from all Forms 8949 with box A checked in Part I		()				
2 Short-term totals from all Forms 8949 with box B checked in Part I		()				
3 Short-term totals from all Forms 8949 with box C checked in Part I	35,607	25,680	0	9,927		
4 Short-term gain from Form 6252 and short-term	,		4			
5 Net short-term gain or (loss) from partnerships Schedule(s) K-1	S corporations, estates, and		5			
6 Short-term capital loss carryover. Enter the am Worksheet in the instructions	ount, if any, from line 8 of you	ur Capital Loss Carryover		K		
7 Net short-term capital gain or (loss). Combi	•		7	9,927		

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to		(e) Sales price from (f) Cost or other basis		(g) Adjustments to gain or loss from	(h) Gain or (loss)
		Form(s) 8949, line 4, column (e)	Form(s) 8949, line 4, from Form(s) 8949, Form(s) 8949		Combine columns (e), (f), and (g)
whole	e dollars,			line 4, column (g)	(1); (3)
8	Long-term totals from all Forms 8949 with box A				
	checked in Part II				
9	Long-term totals from all Forms 8949 with box B				
	checked in Part II				
10	Long-term totals from all Forms 8949 with box C				
	checked in Part II	137,539	114,185;	0	23,354
11	Gain from Form 4797, Part I; long-term gain from	Forms 2439 and 6252; an	d long-term gain or (loss)		
	from Forms 4684, 6781, and 8824				· · · · · · · · · · · · · · · · · · ·
12	Net long-term gain or (loss) from partnerships, S	corporations, estates, and	trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See the instructions			13	1
14	Long-term capital loss carryover. Enter the amount	nt, if any, from line 13 of yo	ur Capital Loss Carryove	г	
	Worksheet in the instructions			14	(23,526
15	Net long-term capital gain or (loss). Combine				
	the back		-171		
For	Paperwork Reduction Act Notice, see your tax	return instructions.		Sch	edule D (Form 1040) 2011

OMB No. 1545-0074

NELVA E BRUNSTING Schedule D (Form 1040) 2011

P	art III	Summary		
16	Combine	lines 7 and 15 and enter the result	16	File Copy756
	• If line	16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line		
	14. T	hen 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		
		16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form		
		NR, line 14. Then go to line 22.		
17	Are lines	15 and 16 both gains?		
	Yes.	Go to line 18.		
	X No. :	Skip lines 18 through 21, and go to line 22.		
18	Enter the	arnount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19	Enter the instruction	amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the	19	
20	Are lines	18 and 19 both zero or blank?		
		Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040,		
		4 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22		
	belov			
		Complete Form 1040 through line 42, or Form 1040NP through line 41. Then complete the		
		Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the edule 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 l 	oss on line 16 or	21	
	• (\$3,0	00), or if married filing separately, (\$1,500)		
	Note. W	nen figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you h	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	X Yes	Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete		
		Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040,		
		4 (or in the instructions for Form 1040NR, line 42).		
		Complete the rest of Form 1040 or Form 1040NR.		
			Sche	edule D (Form 1040) 2011

ł

000065						
Form 8949		► s ► For more in	See Instructions formation about F	Disitions of Capita or Schedule D (Form 1044 form 8949, see www.irs.g	0). 10v/form8949	OMB No. 1545-0074
Internal Revenue Service (99)		Attach to Sche	dule D to list your	transactions for lines 1,	· · · · · ·	Attachment Sequence No. 12A
Name(s) shown on retum NELVA E BRU	NSTING				Your social security 481-30	
Part I Short-	Term Capital	Gains and Los	ses—Assets H	eld One Year or Les	SS .	
Note: You must check of	ne of the boxes be	elow. Complete a se	eparate Form 8949,	page 1, for each box that i	s checked.	· · · · · · · · · · · · · · · · · · ·
,		-, -,		or those columns (see the I	nstructions for Schedule	
D (Form 1040)). Columns (A) Short-term transa				is reported on Form	X (C) Short-term transact	tions for which
Form 1099-B with bas	sis reported to the	IRS 1099-E	3 but basis not repo	rted to the IRS	you cannot check box /	
(a) Description of property	(b) Code, if any,	(c) Date acquired	(d) Date sold	(e) Sales price	(f) Cost or other basis	(g)
(Example: 100 sh. XYZ Co.)	for column (g)*	(Mo., day, yr.)	(Mo., day, yr.)	(see instructions)	(see instructions)	Adjustments to gain or loss, if any*
INVSCO BLD A	MER BDS I	INCM	11/10/11	10 500	0.000	
DEERE & CO	. <u>-</u>	11/22/10	11/10/11	10,509	9,880	
		05/20/10	02/03/11	25,098	15,800	
		+	·			
			-		·	
				:		
					· · · · · · · · · · · · · · · · · · ·	
2 Totals. Add the amou						
amounts in column (g)						
box A above is check box C above is check			line 3 (if ▶ 2	35,607	25,680	0
For Paperwork Reduction			والمستحيد والمرجمة فيبينان فينبغ فن			Form 8949 (2011)

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

Form 8949 (2011) Name(s) shown on return. Do not NELVA E BRU	enter name and social s	ecurity number if shown c	n other side.		Attachment Sequence No. Your social sec 481-30	unity number				
Part II Long-	Term Capital (Gains and Los	ses—Assets H	eld More Than One	Year					
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 1099-B but basis not reported to the IRS (C) Long-term transactions for which you cannot check box A or B										
(a) Description of property 3 (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*				
VK BLD AMER	BONDS INC	M 04/23/10	10/07/11	14,493	13,919					
DEERE & CO		05/20/10		50,391	35,794					
DEERE & CO			10/21/11	30,006						
DEERE & CO			11/09/11	14,110	24,418					
GMAC SMARTNO	TES	03/20/03		8,725	9,000					
IN FIN AUTH	REV PARKV		04/15/11	14,819	14,850					
TOYOTA MOTOR	CR CORP	07/13/07		4,995	5,000					
					-					
						, ,_,				
						<u>. </u>				
						·				
				···						
						······································				
4 Totals. Add the amo	unts in columns (e) an	d (f). Also, combine th	e							
amounts in column (g box A above is ched (if box C above is ched). Enter here and incluked), line 9 (if box B	ude on Schedule D, lir	e8(if	137 539	114 185	0				

DAA

	hedule E (Form 1040) 2011 Attach ne(s) shown on return. Do not enter name and social security number if shown on other side.							Achment Sequence No. 13 Pag Your social security number				<u>e 2</u>			
N	ET.VA	E BRUNSTING								481-3	80-4	685			
		IRS compares amounts report	ed on your tax return with	amounts shown	on Sche	dule(s) K-	1.		_		· · ·				
20000000	art II	Income or Loss From any amount is not at risk, ye	n Partnerships and	S Corporatio	ons N	ote. If you	ı report	a los 98. S	s froi See in	n an at-ris structions.	sk Feti l	t e or(@ør	эу	
	unallowed	porting any loss not allowed in loss from a passive activity (if expenses? If you answered	that loss was not reported	i on Form 8582),	or unrei	mbursed	г				Yes	Χ	No		
28	parinersnip		(a) Name			(b) Enter P fo partnership;		Check	. If	(d) Επ identifi				- heck if nount is	
		<u> </u>	(a) Ivanie		1	for S corporati		tnershi	ip			-+		atrisk	
<u>A</u>							_					\rightarrow			
B C															
D								+							
		Passive Income and	Loss			No	npassi	ve in	icom	e and Lo	ss		I		
	(1	f) Passive loss allowed	(g) Passive income	(h) Nor	npassive lo					expense		(j) No	npassive i	ncome	
	(atta	ch Form 8582 if required)	from Schedule K-1	from S	chedule K	-1	ded	uction	from F	orm 4562		from	Schedule	e K-1	
<u>A</u>															
B			· · · · · · · · · · · · · · · · · · ·												
C D											_				
<u>2</u> 9a	Totals							12.00		C: Cont					
b										<u>erster son e</u> Marsed and en					
30	Add colu	mns (g) and (j) of line 29a								3	0			1010 0000120	10135
31	Add colu	mns (f), (h), and (i) of line 29b								3	1 (<u> </u>
32	-	rtnership and S corporation	• •	ine lines 30 and 3	31. Ente	r the									
	100% Schild Co 12(1-12)	ere and include in the total on								3	2				
	art III	Income or Loss Fron	Estates and Trust	S								(h) [:			
33			(a) Name								(b) Employer identification number				
A		ELMER H B	RUNSTING DECE	DENTS TR	DTE)					27-6453100				
В															
		Passive Incon	e and Loss				Nor	pase	sive l	ncome ai	nd Los	<u>s</u>			
		sive deduction or loss allowed ch Form 8582 if required)	(d) Passive inc from Schedule		(e) Deduction or loss from Schedule K-1					(f) Other income fro Schedule K-1			m		
A		(41,938											
B															
 34a	Totals			41,938											
b	Totals												67181		
35		mns (d) and (f) of line 34a								3			41	1,93	-
36		mns (c) and (e) of line 34b		00 5-1 "						3	6 (0)
37		tate and trust income or (lo	ss). Compine lines 35 and	36. Enter the res	suit nere	and				3	-		4-	L,93	λð
P	art IV	Income or Loss From	n Real Estate Morto	age Investm	ent Co	onduits	(REN	llCs)—R			er			<u></u>
38		(a) Name	(b) Employer	(c) Excess inclu Schedules Q	usion from	(d)	Taxable	income	e (net k	oss)		e) inco	ome from		
			identification number	(see instruc			om Sche	dules	Q, line			hedule	s Q, line 3	3b	
39	Combin-	columns (d) and (c) columns		I do in the tetal	line 44	bolowi				3	39049				
	art V	columns (d) and (e) only. Ent Summary				Delow				_	3				
40		rental income or (loss) from F	orm 4835. Also, complete	ine 42 below		-				4	0				
41		ome or (loss). Combine lines 26,			1040, line	e 17, or For	m 1040N	IR, lin	e 18	▶ 4	1		41	1,93	38
42	Reconci	liation of farming and fishin	ig income. Enter your gro	oss											
	÷	and fishing income reported or													
	•	065), box 14, code B; Scheduk schedule K-1 (Form 1041), line		-		42		CANEL SE					ASSAULT:		
43		liation for real estate profes	-					er de							,
	professio	nal (see instructions), enter th	e net income or (loss) you	ı reported											Ű
		e on Form 1040 or Form 1040 you materially participated uno				43	AND DECKER A								

For	6251	Alternative Minimum Tax—Individuals		OMB No. 1545-0074
101		See separate instructions.		2011
	artment of the Treasury nal Revenue Service (99)	Attach to Form 1040 or Form 1040NR.		Attachment Sequence No. 32
Nam	e(s) shown on Form 1040 or Form	1040NR	Your social securit	y number
100.200	VELVA E BRUNS			le Copy
	Part I Alternativ	e Minimum Taxable Income (See instructions for how to complete each	<u>i line.)</u>	nn i chailte raist brint ar beil dant i . —
1	-	1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the		41 050
		line 38, and go to line 7. (If less than zero, enter as a negative amount.)		41,256
2		r the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If		2 004
	zero or less, enter -0-			3,804
3	Taxes from Schedule A (· · · · · · · · · · · · · · · · · · ·		3,344
4		e interest adjustment, if any, from line 6 of the worksheet in the instructions for this line		
		from Schedule A (Form 1040), line 27		
6	Skip this line. It is reserve	ed for future use	6	
7	Tax refund from Form 104	40, line 10 or line 21	7 (488)
8	Investment interest exper	nse (difference between regular tax and AMT)	8	
9	Depletion (difference betw	veen regular tax and AMT)		
10	Net operating loss deduct	tion from Form 1040, line 21. Enter as a positive amount	10	
	Alternative tax net operat)
12	Interest from specified pri	ivate activity bonds exempt from the regular tax	12	
13	Qualified small business	stock (7% of gain excluded under section 1202)	13	
		k options (excess of AMT income over regular tax income)		
		nt from Schedule K-1 (Form 1041), box 12, code A)		
		os (amount from Schedule K-1 (Form 1065-B), box 6)		
		ifference between AMT and regular tax gain or loss)		
		laced in service after 1986 (difference between regular tax and AMT)		_
		nce between AMT and regular tax income or loss)		0
		e between AMT and regular tax income or loss)		0
		ce between regular tax and AMT)		
22	Long-term contracts (diffe	erence between AMT and regular tax income)	22	
		between regular tax and AMT)		
24	Research and experiment	tal costs (difference between regular tax and AMT)	24	
		allment sales before January 1, 1987)
	Intangible drilling costs p			
27	Other adjustments, includ	ding income-based related adjustments		
		exable income. Combine lines 1 through 27. (If married filing separately and line 28 is		i
	more than \$223,900, see		28	47,916
F	CONTRACTOR DE CONTRACTOR	e Minimum Tax (AMT)		
29		under age 24 at the end of 2011, see instructions.)		
	IF your filing status is .			
		lold \$112,500 \$48,450		
	Married filing jointly or gu	ualifying widow(er) 150,000 74,450		
	Married filing separately		29	48,450
		bunt shown above for your filing status, see instructions.		
30		28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33,		
	and 35, and go to line 34		30	0
31	-	55 or 2555-EZ, see instructions for the amount to enter.		
•••		ain distributions directly on Form 1040, line 13; you reported qualified dividends		
	on Form 1040, line 9b; c	or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	31	
		y), complete Part III on the back and enter the amount from line 54 here.		
		\$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.		
20		foreign tax credit (see instructions)		
			0.00	0
		e 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
J4		edule J to figure your tax, the amount from line 44 of Form 1040 must be refigured		
				4,432
2F	AMT Subtract line 34 fre	I (see instructions) om line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	34	<u>+,+,</u>
				Form 6251 (2011)
гO	raperwork Reduction /	Act Notice, see your tax return instructions.		Form 0231 (2011)

BRUNSTING003803

Form	1310		of Person Claimi I Deceased Taxp		OM	3 No. 1545-00)74
Departmen	t of the Treasury evenue Service	► See instruc	tions below and on back	.	Atta	hment Jence No. 8	7
Tax yea	r decedent was due	a refund:					
Calenda	ryear 201	1, or other tax year beginning	, 20	, and endin	9 File	ිණා≀	/
	Name of decedent	BRUNSTING		Date of death 11/11/11	Decedent's social 481-30-468		10.
Please print	Name of person claiming				Your social securi 457-25-186	•	
or type	· ·	and street). If you have a P.O. box, see instructions. IINGDALE CIRCLE				Apt. no	I.
	City, town or post office, VICTORIA	state, and ZIP code. If you have a foreign address, see instructio $TX = 77904$	ns				
в 📋	Surviving spouse red Court-appointed or c unless previously file	e box that applies to you. Check only on questing reissuance of a refund check. (see instru- ertified personal representative (defined below). A d (see instructions). A or B, claiming refund for the decedent's estate (uctions). Attach a court certificate sh	nowing your appoint	······		
Part	I Complete	this part only if you checked the bo	x on line C above.				
2a Has b Ifyo Ifyo 3 Ast ofth	bu answered "No" to bu answered "Yes" to the person claiming the the state where the de	personal representative for the estate of the dece 2a, will one be appointed? 5 2a or 2b, the personal representative must file for he refund for the decedent's estate, will you pay o recedent was a legal resident?	or the refund. ut the refund according to t	the laws		Yes X X X	No X X
		 a refund cannot be made until you submit a core or other evidence that you are entitled under st 		••			

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 🕨

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

<u>IA Tax Return (12/31/10) - IA Form IA-1041, Page 1</u> <u>IA Tax Return (12/31/10) - IA Form IA-1041, Page 2</u> <u>IA Tax Return (12/31/10) - IA K-1 Equivalent - NELVA BRUNSTING</u> <u>IA Tax Return (12/31/10) - IA Required Statements</u>

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

2010 IA 1041

For (Caler	ndar Year 2010 or fiscal year beginning, and ending	lowa Fi	duciary Return
	ne of		Dept. of Revenue No.	Check one:
		Trust 4-1-09 AS EST UTD 10-10-96	Fadaal Marifaatian Na	Estate
		Address, and Title of Fiduciary TA BRUNSTING	Federal Identification No.	₣₷₻₫₽
		BLOOMINGDALE CIRCLE	27-6453100	
		TORIA TX 77904	Iowa County in which	X Complex Trust
T	RUS	STEE	estate is pending	Bankruptcy Estate
		of Attomey, Address (Number and Street), City, State, and Zip Code		
		DACE KUNZ-FREED		If trust, check one:
		00 ST MARYS LANE, SUITE 230 STON TX 77079	Probate No.	X Testamentary
		STON TX 77079 y's Phone Number 800-229-3002		Inter Vivos
Auth	orizat	tion is granted to the attorney listed above to receive confidential tax information un	der lowa Code section 421.60 to act as the	trust or
estat	e's re	epresentative before the lowa Department of Revenue and to make written or oral p	presentations on behalf of the trust or estate	e
		or returns been filed for this estate or trust? Yes X No Is Income Ta		Yes X No
is th			6 being filed? Yes X No	
		Dividends. Enter full amount.		
	2.		2	
ш		Income from partnerships and other fiduciaries. Attach supporting schedule.		
NCOM	4.	Net rents and royalties Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.		
ğ	э. С			
4		Net gain (loss) from capital assets		
		Ordinary gains (losses). Attach federal form 4797.		
		Other income. State nature of income. Total income. Add lines 1 through 8.		24,013
	_	Interest. Enter on Schedule D, page 2.		
	11	Taxes. Enter on Schedule D, page 2.	11 89	
	12	Fiduciary fees. Enter on Schedule D, page 2.		
	13.	Charitable deduction from income in compliance with Will or Trust instrument.	13	
ŝ		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.		
ć		Other deductions not subject to 2% floor. Enter on Schedule D, page 2.		
E		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.		
JIC .	1 47	Total. Add lines 10 through 16.		89-
r here.	. 10.	Balance. Subtract line 17 from line 9		
and voucher here.	19.	Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19 23, 924	
ри	20.	Federal estate tax attributable to income in respect of a decedent (fiduciary's share	e) 20	
ent a	21.	Total. Add lines 19 and 20.		23,924
payment 		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final		U 🔒
Staple		sidents complete lines 23-32. Nonresidents complete Schedule C and enter on line		
ਲ ×	23.	Compute tax from rate Schedule E, page 2.	230	
. ₽		Iowa lump sum tax. Attach federal Schedule 4972.		
SIDENT		Iowa minimum tax. Attach IA 6251.		0
		Tax before credits. Add lines 23 through 25.		<u> </u>
ES I d		Personal exemption credit. This is a nonrefundable credit.		
E REC	20. 20	Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130 Motor fuel tax credit. Attach Schedule IA 4136		
2	30	Other credits. Attach IA 148 Tax Credits Schedule.	29	
		Total credits. Add lines 27 through 30.		
		Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from li		
		Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	33.	
<u> </u>		Refund. If line 33 is larger than line 32, enter the difference.		
. ₹		Amount due. If line 33 is less than line 32, enter the difference.		0 🔺
		Mail to: Fiduciary Return Processing, Iowa Department of Reve	enue, PO Box 10467, Des Moines	s, IA 50306-0467
Ļ	DE exa	CLARATION: The undersigned hereby certifies and declares that this return, and a mined; that to the best knowledge and belief of the undersigned, it is a true, correc the income tax law of the State of Iowa and the rules and regulations issued under located the state of Iowa and the rules and regulations issued under the income tax fields.	iny schedules or papers attached hereto, ha t, and complete return for the taxable vear a	as been duly as required
Ц		the income tax law of the State of Iowa and the rules and regulations issued under closed to tax officials of another state or of the United States for tax administrative	authority thereof. Note: State tax information	n may be
I	' Sigr	nature of fiduciary or officer representing fiduciary		Date
U U	Sigr	nature of preparer other than fiduciary Preparer's ID No. Address 540	NORTH MAIN AVENUE	Date
C,)	RICHARD K RIKKERS CPA 42-1277139 SIO	UX CENTER, IA 51250-1824	08/29/11
CS				63-001a (07/21/10)

9706

ELI	MER H BRUNSTING DECEDENTS TE	<u>DTD</u>	27-64	53100	Fiduc	iary Schedu	ules A, <u>B,</u>	C, D, and E
Scl	nedule A - Background Information: Answer	all applicable	questions	i.				
1.	Date estate was opened or created:			2.	Date of dec	edent's death:		
3.	Decedent's business or occupation:			4.	Decedent's	age at death:		
5.	Was a decedent's final return filed?			6.	Did will of d	ecedent create trus	st? Yes	No
7.	Did decedent file IOWA return(s) up to the date of death	?	No If	no, attach	n earnings sta	tement or explana	itory af idayte	Copy
	Enter decedent's name, address, and SSN:							
					·		<u></u>	<u></u>
9.	Name and Social Security No. of decedent's spouse, if any:		<u></u>					
	Enter name(s) of executor(s):	.						
11.	Enter date(s) and amount(s) of executor's fees paid to e	executor(s):						
	Had federal audit been made on prior returns of deceder					an audit now in th	ne process?	Yes X No
	Have expenses of administration or selling expenses be							
	Did you as fiduciary withhold on income distributions ma					X No	57	
15.	Does the estate/trust elect to recognize the gain or loss	on a distribution	of proper	ty under s	section IRC 6	43(d)(e)?	Yes X No	
Sc	hedule B - Beneficiaries' Shares of Income	e and Credi	ts: Attach	additional p	ages as neces	sary. In lieu of Sch. E	3, attach federal S	Sch. K-1.
		Beneficia			ficiary B	Beneficiary	ADDALLS - CONTRACTOR	TOTALS
	Names of each beneficiary 1.	<u>SEE S</u>	CHEDU	лг K	- <u>i EQU</u> .	VALENT (S	·	
	Social Security Number2.							
	Address 3.							
	lowa resident (Yes/No) 4.							
	Net short-term capital gain 5.							
	Net long-term capital gain (100%) 6.							
	Depreciation and depletion					·		00.004
	Ordinary income subject to Iowa income tax 8.							23,924
	Income not subject to Iowa income tax							
10.	Excess deductions 10.							
	REGARDING IOWA NONRESIDENT INCOME			seis d, s	<u></u>		<u> </u>	
	lowa income tax withheld, if any 11.				·			
	Withholding agent's identification number	L						
1	nedule C - Computation of Nonresident's T	ax		aule D	-	tion of Expen	ises I	
1.	Federal taxable income from federal 1041	E0 400	Line		Expl	anation		Amount
	(include ESBT income) 1.		No.	ו עריח	EXPENSE			
	Interest and dividends from federal securities 2.		<u> </u>	IAA I	EVLENDE	<u>– STMT 1</u>		89
1	Balance. Subtract line 2 from line 1. 3.							
	Deduction taken for lowa state income tax 4.							
5.	Interest and dividends from foreign, state, and	2 070						·
	municipal securities 5.	2,070						
	Exemption credit from federal 1041 6.	<u> 100</u> 52,592						
	Adjusted taxable income. Add lines 3 through 6 7.							
^{8.}	Compute tax on the amount shown on line 7	3,137						
	using Schedule E. 8. 8.							
	Personal exemption credit9	\$40.00 3,097						
	Tax before being prorated 10 Nonresident percentage. Divide amount on line							
					.			
	22, page 1, by amount on line 7, Schedule C. This may not be greater than 100.0%.	0 000			- Tax Rate	es		
12	Multiply line 10 by percentage on line 11. 12.	1		e income /er Bu	t Not Over		Tax Rate	of Excess Over
j –	lowa lump-sum tax: Attach federal Schedule 4972. 13.		1	ярана \$0	\$1,428	\$0.00	+ (0.36%	× \$0)
	Iowa minimum tax: Attach IA 6251. 14.		\$1,4	28	\$2,856	\$5.14	+ (0.72%	x \$1,428)
	Balance. Add lines 12, 13, and 14. 15.		\$2,8		\$5,712 \$12,852	\$15.42 \$84.82	+ (2.43% + (4.50%	x \$2,856)
	Motor fuel tax credit. Attach IA 4136. 16.		\$5,7 \$12,8		\$21,420	\$406.12	+ (6.12%	x \$5,712) x \$12,852)
1			\$21,4	20	\$28,560	\$930.48	+ (6.48%	x \$21,420)
	Other credits 17. Total credits. Add lines 16 and 17. 18.		\$28,5		\$42,840 \$64,260	\$1,393.15 \$2.364.19	+ (6.80%	x \$28,560)
	Total tax liability. Subtract line 18 from line 15.		\$42,8 \$64,2		\$64,260 over	\$2,364.19 \$4,060.65	+ (7.92% + (8.98%	x \$42,840) x \$64,260)
19.	•							,)
	Enter on line 32, page 1 19		1					63-001b (03/23/11)

5	₀ IA 1041	lowa Schedu	ule K-1 Equivalent	2010	
Foin		For calendar year 2010, or tax year beginning	200	d ending	2010
Name	of trust		· · · · · · · · · · · · · · · · · · ·		Amended K-1
		ISTING DECEDENTS TR DTD			
		ST UTD 10-10-96		Ei	elGoby
		number ▶ 481-30-4685	Estate's or trust's EIN	▶ 27-6453100	
	ciary's name, addres		Fiduciary's name, address		
		-,	ANITA BRUNS		
NE	LVA BRUNSI	ING	TRUSTEE		
13	630 PINERC	OCK LN	203 BLOOMIN	GDALE CIRCLE	
HO	USTON	TX 77079-5914	VICTORIA	TX 779	04
	Resident state	TEXAS			
		Enter the following items on the state inco	ome tax return of the above	e named individual.	
1	Beneficiary's Share	of Federal Taxable Income 1	31,252	This data presented for informa	ition only
	Income				
2	Interest			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 cap	ital gains4 a		Form IA 1040, line 6 or IA 126,	line 6
b	Net long-term capi	tal gains b		Form IA 1040, line 6 or IA 126,	line 6
5	Business / Nonpas	ssive			
а	Income	5 a		7	
b	Depreciation	b		Net amount to: Form IA	1040, line 10 or
c	Depletion	с		Form IA	126, line 10
d		d			
6	Rental and Passiv	e			
а	Income	6 а	23,924	-1	
b	Depreciation	b		Net amount to: Form IA	1040, line 10 or
С	Depletion	с		Form iA	126, line 10
d	Amortization	d			
7	Distributions in the	Final Year of Estate / Trust			
а		on termination		Schedule A, line 21	
b		loss carryover b		Form IA 1040, line 6 or IA 126,	
C	Long-term capital	loss carryover c		Form IA 1040, line 6 or IA 126,	
d	Net operating loss	(NOL) carryover d		Form IA 1040, line 24 or IA 126	, line 24
8	Tax Preference Iter				
а		ciation 8 a		Form IA 6251	
b		b		Form IA 6251	
C	Amortization	с с	170	Form IA 6251	
d	Exclusion items	<u> </u>	179	Form IA 8801	
	Other Items				<i>ii</i>
а	Tax-exempt intere			This data presented for informa	
b		on b		This data presented for informa	
C	Withholding	C		This data presented for informa	tion only

Additional Information:

BRUNSTING003808

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<u>Statement 1 - Form IA 1041, Page</u>	2. Schedule D - Taxes	
Description	<u>A</u> mo	unt
PAGE 1 - TAX EXPENSE	\$	0
FEDERAL TAXES PAID ALLOCATED TO NON-IOWA INCOME		123 -34
TOTAL IOWA TAX EXPENSE	\$	89

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

<u>US Tax Return (12/31/10) - Form 1041, Page 1</u>
US Tax Return (12/31/10) - Form 1041, Page 2
<u>US Tax Return (12/31/10) - Schedule I, Page 1</u>
US Tax Return (12/31/10) - Schedule I, Page 2
US Tax Return (12/31/10) - Schedule D, Page 1
US Tax Return (12/31/10) - Schedule D, Page 2
US Tax Return (12/31/10) - Schedule D-1, Page 2
US Tax Return (12/31/10) - Schedule D-1, Page 2
<u>US Tax Return (12/31/10) - Schedule E, Page 1 - FARMLAND</u>
US Tax Return (12/31/10) - Schedule K-1, Page 1 - NELVA BRUNSTING
US Tax Return (12/31/10) - Required Statements

Form		tment	of the TreasuryInter			Estates and	Tructo			20 [,]	10	l		
		-				fiscal year beginning		, and end		20	10	_ОМВ	No. 1545-00)92
A	туре	or ent	ity (see instr.):			antor type trust, see pa				Emp	lovor ide	ntificati	ion numbe	
	Dece	dent's	estate			TING DECE	-		Ŭ		-645	-		1
Ц	Simpl	le trus	t			UTD 10-1			D		entity cre			••••
X	Comp	olex tru	ust	Name and title									Copy	1
Н	Qualif	fied di	sability trust	ANITA	•	NG			E		xempt ch	1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -		<u>hai –</u>
Н	ESBT	ſ(Spo	ortion only)	TRUSTEE	1 J						est trusts			
Н	Grant	tor typ	e trust	Number, street,	and room or su	ite no. (If a P.O. box, s	see page 15 of th	e instructions.)		boxe	s (see pag	ge 16 of	the instr.):	
H			estate-Ch. 7			ALE CIRCL				Des	cribed in	section 4	4947(a)(1)	
H			estate-Ch. 11	City or town, sta					-		a private		• / • /	
	Poole	ed inco	me fund	VICTORI		T	X 77904			-			4947(a)(2)	
в			of Schedules K-1	F Check	X Initial retu	m Final return	Amended	return		Cha	nge in tru	st's nam	e	
		ached tructio	(see hs) ▶ 1	applicable boxes:	Change in	n fiduciary	Change in	fiduciary's name	Γ	Cha	nge in fid	uciary's	address	
G	Checl	k here	if the estate or filing tr	ust made a section	n 645 election									
		1	Interest income								1			
		2a	Total ordinary divid								2a		7,	,239
		b	Total ordinary divid Qualified dividends all	locable to: (1) Be	neficiaries	2,85	7 (2) Estate or t	trust						
		3	Business income o	r (loss). Attach	Schedule C o	r C-EZ (Form 1040))				3			
ncome		4	Capital gain or (los								4		50 ₁	522
20		5	Rents, royalties, pa	artnerships, othe	r estates and	trusts, etc. Attach	Schedule E (Fo	rm 1040)			5	-	24,	013
		6	Farm income or (lo								6			
	Í	7	Ordinary gain or (Ic								7			
		8	Other income. List								8			
		9	Total income. Con	mbine lines 1, 2a	a, and 3 throu	<u>gh 8</u>	<u></u>	<u></u>	<u></u>		9		81,	.774
	1.	10	Interest. Check if F	orm 4952 is atta	ached 🕨	L					10			<u> </u>
	·	11	Taxes								11			
	· ·	12	Elducian face								12			
	1	13	Charitable deductio	n (from Schedu	le A, line 7) _.						13			
_	,	14	Attorney, accountar	nt, and return p	reparer fees .						14			
Deductions		15a	Other deductions n	not subject to th	e 2% floor (at	tach schedule)					15a			
tic		b	Allowable miscellan	neous itemized o	deductions sul	bject to the 2% floc	r				15b			
- pip	· ·	16	Add lines 10 throug								16	000000000000000000000000000000000000000		-
Det		17	Adjusted total income	or (loss). Subtract	line 16 from lin	e 9	L	17	81,7					
		18	Income distribution deducti	ion (from Sch. B, line	15). Attach Schedu	ules K-1 (Form 1041)					18		,	252
	1	19	Estate tax deduction i	including certain g	eneration-skippi	ng taxes (attach comp	outation)				19			
	2	20	Exemption								20			100
<u> </u>	1	21	Add lines 18 throug						<u></u>		21			352
		22	Taxable income. Su						· · · · · · · · · · · · · ·		22			422
		23	Total tax (from Sch			••••••••					23		/,	218
ď		24	Payments: a 201								24a			
Pavments		b	Estimated tax payn								24b			
me		С	Subtract line 24b fr	rom line 24a							24c			
20	7	d	Tax paid with Form Federal income tax	1 7004 (see pag	e 24 of the in:	structions)	···· 🔽 · · · · ·		• • • • • • • • • •		24d			100
ц т		e	Federal income tax	withheld. If any	is from Form	n(s) 1099, check 🕨	<u>لم</u>	• • • • • • • • • • • • • • • • • •			24e			123
and			Other payments:	f Form 2439		;gF	om 4136	• • • • • • • • • • • • • • • • •	; iota		24h			123
Тах		25	Total payments. A								25			123
Ĥ		26	Estimated tax pena	alty (see page 24	4 of the instru			• • • • • • • • • • • • • • • • • •	• • • • • • • • • •		26			,095
	J	27	Tax due. If line 25						• • • • • • • • • •		27		/_/	095
		28	Overpayment. If lin	e			shier amount ov		Refunded		28 29			
		29 Under	Amount of line 28 t penalties of perjury, I decla orrect, and complete. Decla	are that I have examin	ed this return, inclu	ding accompanying schedu	les and statements. a	and to the best of mv k	nowledge and	belief, it		May the	e IRS discus	as this
Si		true, c	orrect, and complete. Decla	aration of preparer (oth	er than taxpayer) i	s based on all information	of which preparer ha	s any knowledge.				return v	with the prep	parer
He	re		Signature of fiduciary c		ina fiducias:		Date	EIN of fiducia	n/ if a finance	ial incl	tution		below (see	No
			t/Type preparer's name		ing nuuolaiy	Preparer's signature			Date	T	ſ		PTIN	1 10
Paid	i	1	HARD K RIKKERS			RICHARD K RIKK			08/29		Check [self-emplo	1	P0014415	54
Prep				··	KROESE	P.C.					s EIN 🕨		-12771	
	Only				-	AVENUE								
2.00					TER, I		824			Phon	eno.	712-	722-3	375

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

9706

Form 1041 (2010)

220-04-22	1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			Page 2
S	chedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fu	nd.		<u> </u>
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)	1	<u> </u>	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	ļ	
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	File Co	vqc
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable			
	purposes (see page 25 of the instructions)	6	<u> </u>	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7		
୍ରରେ	hedule B Income Distribution Deduction		<u>1. </u>	
1	Adjusted total income (see page 25 of the instructions)	1	ļ	81,774
2	Adjusted tax-exempt interest	2		2,070
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3		0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4		
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)	5		0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss			
	as a positive number	6		50,522
7	Distributable net income. Combine lines 1 through 6. If zero			22.200
-	or less, enter -0-	7 66080		33,322
8	If a complex trust, enter accounting income for the tax year as			
•	determined under the governing instrument and applicable local law <u>8 33,322</u>	-14100		22 200
9	Income required to be distributed currently	9		33,322
10	Other amounts paid, credited, or otherwise required to be distributed	10	<u> </u>	<u> </u>
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	<u> </u>	33,322
12	Enter the amount of tax-exempt income included on line 11	12	<u> </u>	2,070
13	Tentative income distribution deduction. Subtract line 12 from line 11	<u>13</u> 14		<u>31,252</u> 31,252
14 15	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	<u> </u>	31,252
30000000	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 Inedule G Tax Computation (see page 27 of the instructions)	15	[511252
1	Tax: a Tax on taxable income (see page 27 of the instructions) 1a 7,218			
•	b Tax on lump-sum distributions. Attach Form 4972			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)			
	d Total. Add lines 1a through 1c	1d		7,218
2a				<u> </u>
b	Foreign tax credit. Attach Form 1116 2a General business credit. Attach Form 3800 2b			
c	Credit for prior year minimum tax. Attach Form 8801			
ď	Bond credits. Attach Form 8912		-	
3	Total credits. Add lines 2a through 2d	3		0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		7,218
5	Recapture taxes. Check if from: Form 4255 Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6.		<u> </u>	
	Enter here and on page 1, line 23	7		7,218
	Other Information			Yes No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses			X
	Enter the amount of tax-exempt interest income and exempt-interest dividends b \$ 2,070 SEE	ST	'MT 1	
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any			
	individual by reason of a contract assignment or similar arrangement?			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?			X
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the			
	name of the foreign country ►			
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a			
-	foreign trust? If "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 8	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)		🕨 📘	
_	estate, and check here		🕨 📋	
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions			
DAA			Form	1041 (2010)

Form 1041 (2010)

Depa Interr	rtment of the Treasury al Revenue Service	► Attach to Form 1041. See th for Schedule I (F		ctions		2010
	e of estate or trust	L				ication number
E	LMER H BRUNS	TING DECEDENTS TR DTD			Ē	le Conv
4	-1-09 AS EST	UTD 10-10-96		27.	-64531	
P	art I Estate's d	or Trust's Share of Alternative Minimum Tax	able Income			
1	Adjusted total income of	or (loss) (from Form 1041, line 17)			1	81,774
2						
3	Taxes				3	
4	Miscellaneous itemized	deductions (from Form 1041, line 15b)			4	
5	Refund of taxes				5 (· · · · · · · · · · · · · · · · · · ·
6	Depletion (difference be	etween regular tax and AMT)			6	
7	Net operating loss ded	uction. Enter as a positive amount			7	· · · · ·
8	Interest from specified	private activity bonds exempt from the regular tax			8	179
9	Qualified small busines	s stock (see page 2 of the instructions)			9	
10	Exercise of incentive st	tock options (excess of AMT income over regular tax incom	e)		10	
11	Other estates and trust	s (amount from Schedule K-1 (Form 1041), box 12, code A)		11	
12	Electing large partnersh	nips (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		placed in service after 1986 (difference between regular ta				
15		rence between AMT and regular tax income or loss)				
16	Loss limitations (differe	nce between AMT and regular tax income or loss)			16	
17	Circulation costs (different	ence between regular tax and AMT)			17	
18		ifference between AMT and regular tax income)				·
19	Mining costs (difference	e between regular tax and AMT)			19	
20	Research and experime	ental costs (difference between regular tax and AMT) \ldots				····-
21	Income from certain ins	stallment sales before January 1, 1987			21 (
22	Intangible drilling costs	preference			22	
23		luding income-based related adjustments				
24		rating loss deduction (See the instructions for the limitation				
25	Adjusted alternative mi	nimum taxable income. Combine lines 1 through 24			25	81,953
	Note: Complete Part II	below before going to line 26.	1 1	21 421		
26	Income distribution ded	rom Form 1041, line 19)		31,43	-	
27	Estate tax deduction (fr	rom Form 1041, line 19)	27		_	21 421
28	Add lines 26 and 27	, ,			28	<u>31,431</u> 50,522
29		e of alternative minimum taxable income. Subtract line 28 fr	om line 25		29	50,522
	If line 29 is:					
		o here and enter -0- on Form 1041, Schedule G, line 1c. Th	e estate or			
		e alternative minimum tax.				
		ss than \$165,000, go to line 45.				
	decision of the late	nter the amount from line 29 on line 51 and go to line 52.				
1000000000	000000000000000000000000000000000000000	Distribution Deduction on a Minimum Tax Ba				81,953
30		nimum taxable income (see page 6 of the instructions)			30	1,891
31	Adjusted tax-exempt in	terest (other than amounts included on line 8)			31	
32					32	
33		x year allocated to corpus and paid or permanently set asid			33	
24		041, Schedule A, line 4) anently set aside for charitable purposes from gross income (see pa	a Coftho instructio			
34 35					34 35 (50,522
35		d on a minimum tax basis included on line 25			36	
36 37		e minimum taxable income (DNAMTI). Combine lines 30 through 36.			37	33,322
37 38		distributed currently (from Form 1041, Schedule B, line 9)			37	
39		redited, or otherwise required to be distributed (from Form 1			39	
39 40					40	33,322
40 41	Tax-exempt income inc	lines 38 and 39 Juded on line 40 (other than amounts included on line 8)	• • • • • • • • • • • • • • • • • • • •			1,891
41		bution deduction on a minimum tax basis. Subtract line 41 f			41	31,431
			· · · · · · · · · · · · · · · · · · ·	<u> </u>		

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

Schedule I (Form 1041) (2010)

SCHEDULE I

(Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

. .

Pa	Income Distribution Deduction on a Minimum Tax Basis (continued)		·	
3	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	e 37.			
	If zero or less, enter -0-			43	31,43
4	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 of	r line 43.		a <u>hiy</u> agea	élesépék <u>i</u> sertesztotszák (1980
	Enter here and on line 26	<u></u>	<u></u>	44 File	Copy43
Pa	rt III Alternative Minimum Tax			, anala	
5	Exemption amount			45	22,50
6	Enter the amount from line 29	46	50,522		
7	Phase-out of exemption amount		75,000		
в	Subtract line 47 from line 46. If zero or less, enter -0-	48	0		
Э	Multiply line 48 by 25% (.25)			49	
D	Subtract line 49 from line 45. If zero or less, enter -0-			50	22,50
1	Subtract line 50 from line 46		• • • • • • • • • • • • • • • • • • • •	51	28,02
2	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or				
-	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the A				
	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	3,85
,				53	
3	Alternative minimum foreign tax credit (see page 7 of the instructions)				3,85
‡ -	Tentative minimum tax. Subtract line 53 from line 52			54	<u>3,83</u> 7,21
5	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sch		2a)	55	/,2,1
5	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter h				
	on Form 1041, Schedule G, line 1c		<u></u>	56	
0.0	IT 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				
	or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing	ng this part.			• • • • •
,	Enter the amount from line 51			57	28,02
;	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		
)	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			
)	If you did not complete a Schedule D Tax Worksheet for the regular tax				
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and				
	59 and enter the smaller of that result or the amount from line 10 of the				
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	50,522		
	Enter the emailer of line 57 or line 60			61	28,02
2	Cubinet line Of from line 57	••••••		62	
-	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by			02	
,			•	63	
	(.28) and subtract \$3,500 from the result	64	2,300		• • • • • • • • • • • • • • • • • • •
	Maximum amount subject to the 0% rate	- 64	2,500		
,	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the			4.4	
	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			
;	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300		
	Enter the smaller of line 57 or line 58	67	28,022		
;	Enter the smaller of line 66 or line 67	68	2,300		
	Subtract line 68 from line 67	69	25,722		
	Multiply line 69 by 15% (.15)			70	3,85
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to lin				
	Subtract line 67 from line 61	71			
	Multiply line 71 by 25% (.25)		•	72	
	Add lines 63, 70, and 72			73	3,85
ļ	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by				
	and subtract \$3,500 from the result	. ,		74	7,28
;	Enter the smaller of line 73 or line 74 here and on line 52			75	3,85
	Lines and Smaner of ane 75 of ane 74 field and off the 32	<u></u>	<u></u>		5,05

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9706									
SCHEDULE D		Canital Gai	ns and Losses			OMB No. 1545-0092			
(Form 1041)		2010							
Department of the Treasury Internal Revenue Service	Department of the Treasury nternal Revenue Service Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).								
Name of estate or trust ELMER H BRUNSTIN 4-1-09 AS EST UT	· · · · ·	Tification number							
Note: Form 5227 filers need to con	······································		<u> </u>	21	0400				
Part I Short-Term C	apital Gains and Los	sses – Assets	Held One Year or Les	ss					
(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 ba (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 Scheduk	e D-1, line 1b			<u>1b</u>				
2 Short-term capital gain or (los	ss) from Forms 4684, 6252	, 6781, and 8824			2				
3 Net short-term gain or (loss)					3				
					4 ()			
5 Net short-term gain or (los column (3) on the back			nter here and on line 13,	•	5				
			leld More Than One	Year	<u> </u>				
(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 ba (see instructions		(f) Gain or (loss) for the entire year Subtract (e) from (d)			
6a INVESCO VK INTE	INHERIT	FUNDY 06/08/10	2,933	2,	234	699			
BRANDYWINE BLUE	INHERIT	VARIOUS	2,945	2	220	725			
CHEVRON CORP	INHERIT	06/03/10			556	6,822			
CITIGROUP INC	INHERIT	06/03/10			682	3,535			
COLUMBIA MID CA		VARIOUS	2,992		827	1,165			
b Enter the long-term gain or (I	oss), if any, from Schedule	D-1, line 6b			6b	37,391			
7 Long-term capital gain or (los	ss) from Forms 2439, 4684	, 6252, 6781, and 8	824		7				
8 Net long-term gain or (loss) 1	from partnerships, S corpor	ations, and other es	states or trusts		8				
9 Capital gain distributions			SEE STATEME	NT 2	9	185			
10 Gain from Form 4797, Part I					10				
11 Long-term capital loss carryo	ver. Enter the amount, if ar	ny, from line 14 of th	ne 2009 Capital Loss		11 ()			
12 Net long-term gain or (loss column (3) on the back		h 11 in column (f). E			12	50,522			
For Paperwork Reduction Act No					<u> </u>	dule D (Form 1041) 2010			

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Sche	edule D (Form 1041) 2010 ELMER H BRUNSTING D	ECEDE	ENTS TR	DTD	27-6453100		Page 2
1000000000	art III Summary of Parts I and II		(1) Benef	iciaries'	(2) Estate's		
	Caution: Read the instructions before completing this pa	irt.	(see in	istr.)	or trust's		(3) Total
13	Net short-term gain or (loss)	13					
14	Net long-term gain or (loss):					a cestore centre	ale di seconde da altre company
а	Total for year	14a			<u> </u>	²² File	C_{0}
ь	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b				1994,000	
с	28% rate gain	14c					
15	Total net gain or (loss). Combine lines 13 and 14a	15			50,5	22	50,522
Note	: If line 15, column (3), is a net gain, enter the gain on Form 1041, line	e 4 (or Fo	orm 990-T, Pa	art I, line 4a)	. If lines 14a and 15, col	lumn (2), are	net
gains	, go to Part V, and do not complete Part IV. If line 15, column (3), is a	a net loss	s, complete Pa	art IV and th	e Capital Loss Carryo	ver Worksh	eet, as
nece	ssary.						
Pa	art IV Capital Loss Limitation						
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-	T, Part I,	line 4c, if a tr	ust), the sm	aller of:		
а						16 ()
Note	: If the loss on line 15, column (3), is more than \$3,000, or if Form 10					nplete the Ca	apital
	Carryover Worksheet on page 7 of the instructions to figure your ca						
deserved of the	Tax Computation Using Maximum Capital						
georgeouses	n 1041 filers. Complete this part only if both lines 14a and 15 in colur			amount is e	entered in Part I or Part I	II and there i	s an
entry	on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero						
•	ion: Skip this part and complete the worksheet on page 8 of the instr						
	ither line 14b, col. (2) or line 14c, col. (2) is more than zero, or						
	oth Form 1041, line 2b(1), and Form 4952, line 4g are more than zero	ı .					
	n 990-T trusts . Complete this part only if both lines 14a and 15 are g		qualified divide	ends are inc	luded in income in Part I	l of Form 99	0-T,
	Form 990-T, line 34, is more than zero. Skip this part and complete th						
	col. (2) is more than zero.					· · · · · · · · · · · · · · · · · · ·	
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 3	 34)		17	50,422		
18	Enter the smaller of line 14a or 15 in column (2)						
	but not less than zero 18		50,522				
19	Enter the estate's or trust's qualified dividends from	··	<u></u>				
10	Form 1041, line 2b(2) (or enter the qualified dividends						
	included in income in Part I of Form 990-T) 19						
20	Add lines 18 and 19		50,522			- -	
			001022				
21	If the estate or trust is filing Form 4952, enter the		0				
~~	amount from line 4g; otherwise, enter -0-	<u> </u>		20	50,522		
22		•••••		22	<u></u>		
23	Subtract line 22 from line 17. If zero or less, enter -0-	••••	· · · · · · · · · · · ·				
24	Enter the emeller of the emellet on line 17 or \$2,200			24	2,300		
24	Enter the smaller of the amount on line 17 or \$2,300						
25	Is the amount on line 23 equal to or more than the amount on line 24						
	Yes. Skip lines 25 through 26; go to line 27 and check the "No"			a r			
	No. Enter the amount from line 23			25	2,300		
26	Subtract line 25 from line 24	• • • • • • • •	• • • • • • • • • • •	26			
27	Are the amounts on lines 22 and 26 the same?		47 I' 00	07	50 422		
	Yes. Skip lines 27 through 30; go to line 31. X No. Enter the small	ler of line	17 or line 22	27	50,422		
			{		2 200		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2,300		
					40 100		
29	Subtract line 28 from line 27			29	48,122		7 010
30	Multiply line 29 by 15% (.15)				· · · · · · · · · · · · · · · · · · ·	30	7,218
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Sch						
	(see the Schedule G instructions in the instructions for Form 1041)					31	
32	Add lines 30 and 31					32	7,218
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Sci						
	(see the Schedule G instructions in the instructions for Form 1041)					33	16,623
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 h	nere and	on Form 1041	, Schedule			
	G, line 1a (or Form 990-T, line 36)	<u></u>	<u></u>	<u></u>	·····	34	7,218
					:	Schedule D	(Form 1041) 2010

ne of estate or trust as shown on Form 1041. D LLMER H BRUNSTING DE 1-1-09 AS EST UTD 10		d employer identification r TR DTD	number if shown on the other s		r identification number 453100
art II Long-Term Capital 0		sos-Assats Halr	More Than One Y		400100
(a) Description of property (Example:	(b) Date	(c) Date sold			Filman
100 sh. 7% preferred of "Z" Co.)	acquired (mo., day, yr.)	(mo., day, yr.)	(d) Sales price	 (e) Cost or other basis (see instructions) 	
DWS SMALL CAP VALU		STL			
	INHERIT	VARIOUS	1,890	1,118	772
DALLAS TX AREA RAE	ID TRAN	0.07.110	10 057	0.075	100
DC DEV MEDIANEIC (II	INHERIT	06/07/10	10,057	9,875	
DC REV MEDLANTIC/H	INHERIT	B 06/07/10	19,800	19,010	790
DODGE & COX INTL S	TOCK FUNI				
	INHERIT	VARIOUS	10,773	6,473	4,300
DODGE & COX INCOME				/	
	INHERIT	VARIOUS	4,592	4,016	576
E I DU PONT DE NEM	OURS & CC				
	INHERIT	06/03/10	7,274	4,527	2,747
EATON VANCE TAX MA	NAGED VAI		1 (10)		
EXXON MOBIL CORP	INHERIT	06/08/10	4,640	3,754	886
EARON MOBIL CORP	INHERIT	06/03/10	16,476	18,289	-1,813
FIDELITY NEW INSIG		ISTL		10/200	
	INHERIT	VARIOUS	4,590	3,128	1,462
FIDELITY INTER MUN	I INCM FI			(
	INHERIT	VARIOUS	6,229	5,986	243
FRANKLIN FED TAX E	REE INCM	ADV			
	INHERIT	06/08/10	4,572	4,234	338
FRANKLIN HIGH YLD	TAX FREE	ADV	0 000	1 070	01/
HARTFORD DIVIDEND	INHERIT & GROWTH	06/08/10	2,288	1,972	
RAKIFORD DIVIDEND	INHERIT	06/08/10	3,136	2,450	686
HAYS TX CONS INDPT				2,450	000
	INHERIT	06/07/10	31,500	29,742	1,758
ING GLOBAL REAL ES	TATE FUNI				<u> </u>
	INHERIT	VARIOUS	2,946	1,763	1,183
IN MUN PWR AGY PWR		YS			
	INHERIT	06/07/10	30,930	30,263	667
INVESTMENT CO OF A		1 1	C 007	4 400	1 - 0 -
PERKINS MID CAP VA	INHERIT	VARIOUS	6,007	4,420	1,587
PERKINS MID CAP VA	INHERIT	06/08/10	1,594	998	596
JOHN HANCOCK INTL	CORE FD	00/00/10	<u></u>		
	INHERIT	06/08/10	1,941	1,671	270
JOHNSON & JOHNSON				· · · ·	
	INHERIT	06/03/10	<u>8,985</u>	7,881	1,104
JPMORGAN CORE BOND		1 1			
TOMODODU UTOU UTOU	INHERIT	VARIOUS	3,952	3,702	250
JPMORGAN HIGH YIEL		1 1	1 2/2	998	245
MFS RESEARCH INTL	INHERIT FD CL I	VARIOUS	1,343	998	345
MF5 RESEARCH INTE	INHERIT	VARIOUS	7,566	5,156	2,410
MONROE CNTY NY ARE					<u> </u>
······································	INHERIT	06/07/10	9,357	8,990	367
MUNDER MID CAP COF					
		1 0 0 / 1 0	2 120	1 510	C07
	INHERIT	06/08/10	2,126	1,519	607

.... 22,629 Schedule D-1 (Form 1041) 2010

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

LMER H BRUNSTING DI -1-09 AS EST UTD 1	ECEDENTS I	R DTD	number if shown on the other s		er identification number
		ses-Assets He	ld More Than One Y		
(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)	
MUTUAL GLOBAL DISC	OVERY FD INHERIT	Z 06/08/10	2,641	2,251	39
NEW WORLD FUND CL	F1 INHERIT	VARIOUS	1,976	1,214	7.6
<u></u>	OND FUND INHERIT	Y VARIOUS	1,923	1,684	23
OPPNHMR CMD STRAT	TTL TRN C INHERIT	L Y VARIOUS	3,735	2,946	78
PIONEER FUND CL Y	INHERIT	VARIOUS	7,550	5,200	2,35
	INHERIT	L Y 06/08/10	3,602	2,904	69
	O INHERIT	06/03/10	18,600	14,216	4,38
T ROWE PRICE BLUE	CHIP GROV INHERIT	06/08/10	3,154	2,336	81
T ROWE PRICE EQUI	INHERIT	FD VARIOUS	5,883	3,907	1,97
T PRICE SUMMIT MUN	INHERIT	FD 06/08/10	5,088	4,831	2
<u> </u>	INCOME FUN	VARIOUS	3,884	3,498	38
	INHERIT	06/08/10	5,103	4,697	40
THORNBURG LTD TERM	INHERIT VALUE FD	06/08/10 I	3,954	3,779	17
UNIV TX PERM UNIV	INHERIT FD RFDG	VARIOUS	3,403	2,192	1,21
	INHERIT	06/07/10	<u>5,</u> 503	5,582	
	· · · · · · · · · · · · · · · · · · ·				
<u> </u>					
				<u> </u>	

.... 14,762 Schedule D-1 (Form 1041) 2010

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	HEDULE E			Supplement	tal Income and	l Loss			OMB No	1545-0	074
(Fo	orm 1040)			•	estate, royalties, part estates, trusts, REMI	• •			20)10	
Dep Inte	artment of the Treasury mal Revenue Service (99)	Attach t	o Form	1 1040, 1040NR, or Form 104			Schedule E (Form	n 1040).	Attachme	nt ∋No.	13
1	ne(s) shown on return ELMER H BRUNSTI 4-1-09 AS EST U Part I Income or Lo	NG DE	CED	ENTS TR DTD			You 27	r social secur Fil -64531	e Co	ру	
0200000	China and a start of the start			-3). If you are an individual	-						
1	List the type and address o	f each ren	tal rea	l estate property:			2 For each rental re	al estate property		Yes	No
A	FARMLAND IOWA						listed on line 1, did use it during the ta purposes for more • 14 days or	ax year for person:	al (_X
в					·····		 10% of the tota fair rental value 	•	в		
с							(See page E-4)				
ind					Properties				C	lĺ	L
			-	A	B		С	(Add c	olumns A, I	B, and C	:.)
3	Rents received		3	26,685				3		26,0	
4	Royalties received		4					4			
Ex	penses:	1									
	Advertising		5					-			
	Auto and travel (see page E-5	· . –	6								
	Cleaning and maintenance	_	7		<i></i>						
	Commissions		8				<u> </u>	-			
9		····· ⊢	9					-			
	Legal and other professional		10					-			
	Management fees	1	11			-					
12	Mortgage interest paid to ban										
12	etc. (see page E-5)		12 13					12			
		····· –	14	<u>+</u>				-			
	Repairs	····· ⊢	15					-			
	Taxes		16	2,672							
17		····· ⊢	17		······						
	Other (list)	[
	• • • • • • • • • • • • • • • • • • • •	•••••	18								
19	Add lines 5 through 18		19	2,672	······			19		2.6	572
	Depreciation expense or	····· –									
	depletion (see page E-5)		20			-		20			
21	Total expenses. Add lines 19 and	20	21	2,672							
22	Income or (loss) from rental mestate or royalty properties. Subtract line 21 from line 3 (mor line 4 (royalties). If the resu	ents) ılt is									
	a (loss), see page E-6 to find if you must file Form 6198		22	24,013							
23	Deductible rental real estate loss. Caution. Your rental real estate los on line 22 may be limited. See pay E-6 to find out if you must file For 8582. Real estate professionals	oss ge			<u> </u>						
	must complete line 43 on page 2	L	23 (O <u>x</u>		<u>x</u>				. .	
	Income. Add positive amount			•				24		24,0	<u>J13</u>
26	Losses. Add royalty losses fr Total rental real estate and Parts II, III, IV, and line 40 on Form 1040NR, line 18. Otherv Paperwork Reduction Act Noti	royalty inc page 2 do wise, includ	not ap not ap	or (loss). Combine lines 24 oply to you, also enter this a amount in the total on line 4	and 25. Enter the resu mount on Form 1040, li	lt here. If ine 17, or	·····	25 (26 Sched	ule E (For	24,(m 1040	

BRUNSTING003819

		П	Final K-1 Amende	J K-1	661110 0MB No. 1545-0092
Schedule K-1 (Form 1041)	2010				Current Year Income, nd Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2010, or tax year beginning	1	Interest income	11	Final year deductions
	and ending	2a	Ordinary dividends 7,239		File Copy
Beneficiary's Share Credits, etc.	of Income, Deductions, See back of form and instructions.	2Ъ	Qualified dividends 2,857		
-	About the Estate or Trust	3	Net short-term capital gain		
A Estate's or trust's employer ident		4a	Net long-term capital gain		
27-6453100		4b	28% rate gain	12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured section 1250 gain	A	179
ELMER H BRUNS 4-1-09 AS EST	FING DECEDENTS TR DTD UTD 10-10-96	5	Other portfolio and nonbusiness income	J	179
C Fiduciary's name, address, city, s		6	Ordinary business income	-	
TRUSTEE 203 BLOOMINGDA	ALE CIRCLE	7	Net rental real estate income 24,013	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income		
		9	Directly apportioned deductions		
D Check if Form 1041-T was fi	iled and enter the date it was filed				
				14 A	Other information
E Check if this is the final Forr	n 1041 for the estate or trust	10	Estate tax deduction	<u>B_</u>	90
Part II Information	About the Beneficiary			E	7,239
F Beneficiary's identifying number 481-30-4685				Н *	STMT
G Beneficiary's name, address, city	, state, and ZIP code				
NELVA BRUNSTIN	NG				
13630 PINEROCH HOUSTON	K LN TX 77079-5914	No ber	ee attached statement for add te. A statement must be attac neficiary's share of income an ductions from each business,	hed sho d directl	wing the y apportioned
			er rental activity.		
		For IRS Use Only			
H X Domestic beneficiary	Foreign beneficiary	For IF	n		

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

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Schedule K-1 (Form 1041) 2010

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

FYE: 12/31/2010

Paye	r	Μ	lunicipal Bond		^{>} rivate vity Bonc
EDWARD JONES	<u></u>	\$	1,891	\$	1
		\$	1,891		17
COTAL TAX-EXEMPT INCOME				<u></u>	2,0
Statement 2 - Se	chedule D. Part II. Line	9 - Capital Gain	Distributions		
	Description			A	mount
	Description			<i>F</i>	
	Description				18
EDWARD JONES	Description			\$	18
DWARD JONES	Description			\$	18
DWARD JONES	Description			\$	18
DWARD JONES	Description			\$	18
EDWARD JONES	Description			\$	Amount 18 18

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

<u>IA Tax Return (12/31/11) - IA Form IA 1041, Page 1</u> <u>IA Tax Return (12/31/11) - IA Form IA 1041, Page 2</u> <u>IA Tax Return (12/31/11) - IA Schedule C</u> <u>IA Tax Return (12/31/11) - IA K-1 Equivalent - NELVA BRUNSTING</u> <u>IA Tax Return (12/31/11) - IA Required Statements</u>

lowa Department of Revenue

2011 IA 1041

		Idar Year 2011 or fiscal year beginning, and ending		lowa Fi	duciary Return
Na	ne of		Federal Emplo	yer ID Number	Check one:
Est	ate o	r Trust 4-1-09 AS EST UTD 10-10-96	27-6453		Estate
Na	me,	Address, and Title of Fiduciary	Decedent's Sc	cial Security Number	
		FA BRUNSTING			₣୷ℰⅈ℗ⅆⅆℽ
		BLOOMINGDALE CIR			X Complex Trust
		TORIA TX 77904	lowa County in		
		STEE	estate is pend	ing	Bankruptcy Estate
		of Attorney, Mailing Address (city, state, ZIP)			We have the share to serve
		DACE KUNZ-FREED	Duck sta Ma		If trust, check one:
		DO ST MARYS LANE, SUITE 230 STON TX 77079	Probate No.		X Testamentary
		y's Phone Number 800-229-3002			Inter Vivos
Autho	rizatio	on is granted to the attorney listed above to receive confidential tax information under lowa Cod	e section 421.60 to	act as the trust or estate's rep	resentative before the
lowa	Depa	rtment of Revenue and to make written or oral presentations on behalf of the trust or estate.			
		or returns been filed for this estate or trust? X Yes No Is Income Ta			Yes X No
ls th	is ar	amended IA 1041? Yes X No Is an Iowa 70	06 being filed?		
	1.	Dividends. Enter full amount.		8,092	
	2.	Interest	2		
	3.	Income from partnerships and other fiduciaries. Attach supporting schedule.	3	11 000	
E E	4.	Net rents and royalties	4	41,938	
NCOME	5.	Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5		
Ž		Net gain (loss) from capital assets			
		Ordinary gains (losses). Attach federal form 4797.			
		Other income. State nature of income.			
		Total income. Add lines 1 through 8.			53,538 🛦
	10.	Interest. Enter on Schedule D, page 2.	10	0 075	
	11.	Taxes. Enter on Schedule D, page 2.	11		
	12.	Fiduciary fees. Enter on Schedule D, page 2.			
Ś		Charitable deduction from income in compliance with Will or Trust instrument. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.			
Ž		Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	14		
CTIO	15.	Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.			
	1			17	8,875
here.		Total. Add lines 10 through 16. Balance. Subtract line 17 from line 9	••••••		
D Icher		Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	. 19.	41,155	
d vor		Federal estate tax attributable to income in respect of a decedent (fiduciary's shar		· · · · · · · · · · · · · · · · · · ·	
lt an		Total. Add lines 19 and 20.	·	21	41,155
ayment and voucher here.		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final			
<u>u</u>	Col	mplete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.			
Staple	23.	Compute tax from rate Schedule E, page 2.	23	31	
X	24.	Iowa lump sum tax. Attach federal Schedule 4972.	24		
Ē	25.	Iowa minimum tax. Attach IA 6251.	25		
Ē	26.	Tax before credits. Add lines 23 through 25.			31
L	27.	Personal exemption credit. This is a nonrefundable credit.		40.00	
ПДИ	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.			
MOO	29.	Motor fuel tax credit. Attach Schedule IA 4136.			
C	3 0.	Other credits. Attach IA 148 Tax Credits Schedule.			
	31.	Total credits. Add lines 27 through 30.			40
	32.	Tax liability. Subtract line 31 from 26.		32	0
Ц	33.	Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher		33	
Ē	34.	Refund. If line 33 is larger than line 32, enter the difference.		34	_
AX		Amount due. If line 33 is less than line 32, enter the difference.			0
	•	Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box			
Ц		LARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers atta wedge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required			
HFR		inistrative purposes.	f another state or of th	e United States for tax	
	Sign	lature of fiduciary or officer representing fiduciary			Date
N C	-	ature of preparer other than fiduciary Preparer's ID No. Address 540) NORTH MAIN	AVENUE	Date
U,)	RICHARD K RIKKERS CPA 42-1277139 SIC	DUX CENTER, I	A 51250-1824	04/05/12
CS					63-001a (11/16/11)

CS

9706

ELMER H BRUNSTING DECEDENTS TR	R DTD 27-6453100 Fiduciary Schedules A, B, D, and E
Schedule A - Background Information: Answer	
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
Did decedent file IOWA return(s) up to the date of death?	n? Yes No If no, attach earnings statement or explanatory at the CODV
8. Enter decedent's name and address:	
9. Name and Social Security No. of decedent's spouse, if any:	
10. Enter name(s) of executor(s):	
11. Enter date(s) and amount(s) of executor's fees paid to e	executor(s):
12. Had federal audit been made on prior returns of deceder	ent or the estate or trust? Yes X No Is an audit now in the process? Yes X No
13. Have expenses of administration or selling expenses been	een deducted for federal estate tax purposes?
14. Did you as fiduciary withhold on income distributions ma	ade to nonresident beneficiaries?
15. Does the estate/trust elect to recognize the gain or loss of	on a distribution of property under section IRC 643(d)(e)? Yes X No
Schedule B - Beneficiaries' Shares of Income	e 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 beneficiary1.	SEE SCHEDULE K-1 EQUIVALENT(S)
2. Social Security Number 2.	
3. Address 3.	
4. Iowa resident (Yes/No) 4.	
5. Net short-term capital gain 5.	
6. Net long-term capital gain (100%) 6.	
7. Depreciation and depletion 7.	
8. Ordinary income subject to Iowa income tax 8.	41,155
9. Income not subject to lowa income tax 9.	
10. Excess deductions 10.	
REGARDING IOWA NONRESIDENT INCOME	
11. Iowa income tax withheld, if any 11.	
12. Withholding agent's identification number	
Schedule D - Explanation of Expenses	
Line No.	Explanation Amount
<u>11</u> TAX EXPENSE- STMT 1	8,875
· · · · · · · · · · · · · · · · · · ·	
Schedule E - Tax Rates	
Taxable Income	Of Excess
Over But Not Over	r Tax Rate Over
\$0 \$1,439 \$1,430	
\$1,439 \$2,878 \$2,878 \$5,756	
\$5,756 \$12,951	
\$12,951 \$21,585	
\$21,585 \$28,780 \$28,780 \$43,170	
\$43,170 \$43,170 \$43,170	
\$64,755 over	
	63-001b (09/21/11)

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Iowa Department of Revenue www.iowa.gov/tax

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

Name of Estate or Trust		Federal Identification No.	File Copy
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			
3. Income from partnerships and other fiduciaries			
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		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		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.		
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.

Form IA 1041	lowa Schedu	Ile K-1 Equivalent
	For calendar year 2011, or tax year beginning	, and ending
Name of trust		
ELMER H BRUN	ISTING DECEDENTS TR DTD	
4-1-09 AS ES	T UTD 10-10-96	
Beneficiary's identifying	number ▶ 481-30-4685	Estate's or trust's EIN ► 27-6453100
Beneficiary's name, addres	s, and ZIP code	Fiduciary's name, address, and ZIP code ANITA BRUNSTING
NELVA BRUNSI	ING	TRUSTEE
13630 PINERC	CK LN	2003 BLOOMINGDALE CIR
HOUSTON	TX 77079-5914	VICTORIA TX
Resident state	TEXAS	
	Enter the following items on the state inco	ome tax return of the above named individual.

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

Additional Information:

2011

Amended K-1

FileCopy

TX 77904

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Iowa Statements FYE: 12/31/2011

<u>Statement 1 - Form IA 1041, Page 2, Schedule D - Tax</u>					
Description		Amount			
PAGE 1 - TAX EXPENSE	\$	0			
FEDERAL TAXES PAID		8,875			
TOTAL IOWA TAX EXPENSE	\$	8,875			

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

US Tax Return (12/31/11) - Form 1041, Page 1 US Tax Return (12/31/11) - Form 1041, Page 2 US Tax Return (12/31/11) - Schedule I, Page 1 US Tax Return (12/31/11) - Schedule I, Page 2 US Tax Return (12/31/11) - Schedule D, Page 1 US Tax Return (12/31/11) - Schedule D, Page 2 US Tax Return (12/31/11) - Schedule E, Page 1 - IOWA US Tax Return (12/31/11) - Schedule E, Page 1 - IOWA US Tax Return (12/31/11) - Schedule K-1, Page 1 - NELVA BRUNSTING US Tax Return (12/31/11) - Required Statements

E C) 102	t of the Treasury—Internal R	Revenue Service ne Tax Reti	irn for Es	tates and	Truete			201	11	امىت	No. 1545-0092	
		that apply:	<u> </u>		al year beginning		ar	nd ending	LV		UMB	100, 1545-0092	
		иагарру.			e trust, see the instructi		<u>, a</u>		Emplo	ver ider	tification	number	
Н	Decedent	"s estate ELMER H BRUNSTING DECEDENTS TR DTD									5310		
3.7	Simple tru									D Date entity created			
	Complex 1		Name and title of fid	uciary									
		disability trust portion only)	ANITA B	RUNSTIN	G			Ē	Nonex				
	Grantor ty		TRUSTEE						interest trusts, check applicable box(es), see instructions,				
	-	v estate-Ch. 7			If a P.O. box, see the in	structions.)				,	00 0000 10.		
	Bankuptcy estate-Ch. 11											a)(1). Check here	
	Pooled inc	come fund	City or town, state, a VICTORIA		ТХ	x 77904	4		[]		e foundationsec. 4947(n ► L	
в	Numbe	r of Schedules K-1	F Check	Initial return	Final return	Amended	· · · ·				st's name		
	attache instructi	d (see ions) ► 1	applicable boxes:	Change in fidu	لينا	h	n fiduciary's name	÷		-	uciary's ac	dress	
G		e if the estate or filing trust n	• • • • • •						·/	<u> </u>			
	1	Interest income								1			
	2a	Total ordinary divid	dends							2a		8,092	
	b		llocable to: (1) Bene	eficiaries	4,241	(2) Estate of	or trust						
e	3	Business income o	or (loss). Attach So	chedule C or C	-EZ (Form 1040)					3			
E	4	Capital gain or (los	ss). Attach Schedu	ile D (Form 10	41)					4		3,508	
Income	5	Rents, royalties, pa								5		41,938	
_	6	Farm income or (lo								6			
	7	Ordinary gain or (le								7 8		·· - · · · · · · · · · · · · · · · · ·	
	9	Other income. List Total income. Co			8					9		53,538	
	10	Interest. Check if F			<u></u>					10			
	11	Taxes								11			
	12	Eisterstein Keine								12			
	13	Charitable deduction								13			
	14	Attomey, accounta	int, and return pre	parer fees				, ,		14			
Deductions	15a	Other deductions I	not subject to the	2% floor (attac	ch schedule)					15a			
čĘ	ł								I	15b			
qu	16	Add lines 10 throug								16			
םّ	17	Adjusted total income	e or (Ioss). Subtract II	ne 16 mom line 5	K 1 (Earm 10/1)		17		538	18		50,030	
	19	Income distribution deduct Estate tax deduction	including certain ger	neration-skinning	taxes (attach compl	itation)		• • • • • • • • • • • • • • • • • • • •	···· •	19			
	20		indidang catain go						···· •	20	-	100	
	21	Add lines 18 through							▶	21		50,130	
	22	Taxable income. S	Subtract line 21 fro	m line 17. If a	loss, see instruction	ons				22		3,408	
	23	Total tax (from So								23		207	
	24	Payments: a 201								24a		7,120	
and Pavments		b Estimated tax pays								24b		7 700	
me		c Subtract line 24b f				· · · · · · · · · · · · · · · · · · ·			·····	24c		7,120	
av Vav	<u>` </u>	d Tax paid with Form	n 7004 (see instru	ictions)	1000 shada N					24d 24e			
- p	. '	 Federal income tag Other payments: 						·		24e 24h		····	
an	25	Total payments.	Add lines 24c thro	ugh 24e and 2	; g Fo 24h			, 10		25		7,120	
Тах	26	Estimated tax pen								26			
	27	Tax due. If line 25								27		-	
	28	Overpayment. If I					overpaid			28		6,913	
	29	Amount of line 28	to be: a Credite	ed to 2012 est	timated tax 🕨			; b Refunde	d 🕨	29		6,913	
Sig	in Un true	der penalties of perjury, I decla e, correct, and complete. Decla	are that I have examined aration of preparer (other	this return, including than taxpayer) is ba	accompanying schedule ased on all information o	s and statements f which preparer	s, and to the best has any knowledg	ot my knowledge an e.	a belief, it i	s		e IRS discuss this with the preparer	
He	- 18	· · · · · · · · · · · · · · · · · · ·								,	shown	below (see instr.)?	
		Signature of fiduciary or o	officer representing fiduc			Date	EIN	of fiduciary if a fina	incial institu	ition	<u> </u>	X Yes No	
Paid		rint/Type preparer's name	CD 2		Preparer's signature			Date		Check	if if	PTIN	
Palo		<u>ICHARD K RIKKERS</u> irm's name ► K			<u>ichard k rikke</u> P.C.	SKO CPA		04/0	5/12 s Firm's	EIN		<u> P00144154</u> -1277139	
	Only		40 NORTH							<u> </u>	- 14	<u></u>	
	- 1		IOUX CENT			824			Phone	no.	712-	722-3375	
												Form 1041 (2011)	

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

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966685-9 6	1041 (2011) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			Page 2
	charitable Deduction. Do not complete for a simple trust or a pooled income fur			
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		den de la composition de la compositio El composition de la c
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	-ile Ci	ору
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable			
_	purposes (see instructions)	6		
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7		
	hedule B Income Distribution Deduction		<u> </u>	<u> </u>
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	Distributable net income. Combine lines 1 through 6. If zero			F.0. 0.0.0
	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 law850,030			
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	<u> </u>	50,030
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		50,030
	chedule G Tax Computation (see instructions)	, 168858a		
1	Tax: a Tax on taxable income (see instructions) 1a 20	4		
	b Tax on lump-sum distributions. Attach Form 4972	-		
		2		0.07
	d Total. Add lines 1a through 1c	1d		207
2a	Foreign tax credit. Attach Form 1116	-1221		
b	General business credit. Attach Form 3800	- 1		
С	Credit for prior year minimum tax. Attach Form 8801	- 1		
d	Bond credits. Attach Form 8912			0
3	Total credits. 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:	5	<u> </u>	
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6.			~ ~ -
	Enter here and on page 1, line 23	7		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			X
	Enter the amount of tax-exempt interest income and exempt-interest dividends			
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any			
	individual by reason of a contract assignment or similar arrangement?			<u> </u>
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority			
	over a bank, securities, or other financial account in a foreign country?			X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the			39327583558 99556559565
	foreign country 🕨			
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a			
_	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions			X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment			X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)			
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)			
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here			
9	Are any present or future trust beneficiaries skip persons? See instructions			X
DAA			Form	1041 (2011)

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SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

Depar Interna	tment of the Treasury al Revenue Service		for Schedule I (Form 10	041).		2011
Name	of estate or trust	• · · · · · · · · · · · · · · · · · · ·	······································		Employer identification	
Ε	LMER H BRUNS	STING DECEDENTS	TR DTD		27-645310	e Copv
same of the second second		<u>UTD 10-10-96</u>			27-645310	
Pa			ternative Minimum Taxable			
1	Adjusted total income of	or (loss) (from Form 1041, line			1	53,538
2						
3	Taxes				<u>3</u>	
4		deductions (from Form 1041,	, line 15b)			
5	Refund of taxes				5 ()
6	Depletion (difference be	etween regular tax and AMT)				
7	Net operating loss dedu	uction. Enter as a positive amo	ount		7	
8	Interest from specified	private activity bonds exempt	from the regular tax		8	
9	Qualified small busines	ss stock (see instructions)	·		9	
10 11	Exercise of incentive st	OCK Options (excess of AMT in	ncome over regular tax income)		10	
12	Electing large partnersh	s (amount from Schedule K-1	(Form 1041), box 12, code A)		12	
12	Disposition of property	(difference between AMT and	K-1 (Form 1065-B), box 6)		12	
14	Depreciation on assets	placed in service after 1986 ((difference between regular tax and A		14	
15	Passive activities (differ	ance between AMT and regul	lar tax income or loss)	-wir)	15	
16	Loss limitations (differen	nce between AMT and regular	r tax income or loss)		16	
17	Circulation costs (differen	ance between Awr and regular	AMT)	•••••••••••••••••••••••••	17	
18	Long-term contracts (di	ifference between AMT and re	egular tax income)		18	
19	Mining costs (difference	between regular tax and AM	IT)	•••••••••••••••••••••••••••••••••••••••	19	
20	Research and experime	ental costs (difference betweer	n regular tax and AMT)	• • • • • • • • • • • • • • • • • • • •	20	· · · ·
21	Income from certain ins	stallment sales before January	1, 1987		21 (
22	Intangible drilling costs				0.0	
23			adjustments			<u> </u>
24	Alternative tax net oper	rating loss deduction (See the	instructions for the limitation that app	plies)	24 (
25	Adjusted alternative mir	nimum taxable income. Combi	ine lines 1 through 24	phoo.)	25	53,538
		below before going to line 26.		• • • • • • • • • • • • • • • • • • • •		
26				26 50,	030	
27	Estate tax deduction (fr	om Form 1041, line 19)	••••••	27	<u> </u>	
28	Add lines 26 and 27			L	28	50,030
29			ble income. Subtract line 28 from line			3,508
	If line 29 is:					
	 \$22,500 or less, stop 	here and enter -0- on Form 1	1041, Schedule G, line 1c. The estate	e or		
		e alternative minimum tax.				
		ss than \$165,000, go to line 4	5.			
	• \$165,000 or more, er	nter the amount from line 29 o	n line 51 and go to line 52.			
Pa	irt II 👘 Income D	Distribution Deduction	on a Minimum Tax Basis			
30	•	nimum taxable income (see ir	· · · · · · · · · · · · · · · · · · ·			53,538
31	Adjusted tax-exempt int	terest (other than amounts inc	luded on line 8)		31	
32	Total net gain from Sch	edule D (Form 1041), line 15,	column (1). If a loss, enter -0-		32	
33		-	l paid or permanently set aside for ch			
	purposes (from Form 10	041, Schedule A, line 4)			33	
34	Capital gains paid or perma	anently set aside for charitable pur	rposes from gross income (see instructions	5)	34	
35	Capital gains computed	l on a minimum tax basis inclu	uded on line 25		35 (3,508)
36	Capital losses computer	d on a minimum tax basis incl	luded on line 25. Enter as a positive a	amount	36	
37	Distributable net alternative	e minimum taxable income (DNAM	TI). Combine lines 30 through 36. If zero o	or less, enter -0-	37	50,030
38	Income required to be o	distributed currently (from Form	m 1041, Schedule B, line 9)			50,030
39	Other amounts paid, cre	edited, or otherwise required to	o be distributed (from Form 1041, So	chedule B, line 10)		
40	Total distributions. Add				40	50,030
41			mounts included on line 8)			
42	Tentative income distrib	oution deduction on a minimum	n tax basis. Subtract line 41 from line	<u> 40</u>	42	50,030

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

Schedule i (Form 1041) (2011)

Scheo	tule (Form 1041) (2011) ELMER H BRUNSTING DECEDENTS TH		27-6453100	Page 2
Pa	Income Distribution Deduction on a Minimum Tax Basis (continued	i)	
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	e 37.		
	If zero or less, enter -0-		4:	<u> </u>
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 of	or line 43.		
53252 ⁻²²⁷	Enter here and on line 26			•File Copyo30
Pa	rt III Alternative Minimum Tax			
45	Exemption amount	1 1		<u>5 22,500</u>
46	Enter the amount from line 29	1 1	75 000	
47	Phase-out of exemption amount	47	75,000	
48	Subtract line 47 from line 46. If zero or less, enter -0-			
49	Multiply line 48 by 25% (.25)	· · · · · · · · · · · · · ·	49	
50 54	Subtract line 49 from line 45. If zero or less, enter -0-			
51 52	Subtract line 50 from line 46 Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or		3	· · · · · · · · · · · · · · · · · · ·
52	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the A			
	necessary). Otherwise, if line 51 is-	, n		
	 \$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	2
53	Alternative minimum foreign tax credit (see instructions)			
54	Tentative minimum tax. Subtract line 53 from line 52			
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sch			5
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter h		196326-2	
	Schedule G, line 1c			
Pa	Int IV Line 52 Computation Using Maximum Capital Gains Rates	5		
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax	< Workshee	ŧt,	
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this part	rt.		
57	Enter the amount from line 51		57	7
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			
64	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	6'	4
61 62	Enter the smaller of line 57 or line 60 Subtract line 61 from line 57			
63	Subtract line 61 from line 57 If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by			
00	(.28) and subtract \$3,500 from the result		▶ 6;	3
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		
6 9	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 l		▶ 7	0
71	Subtract line 67 from line 61	71		
72	Multiply line 71 by 25% (.25)		▶ 7:	2
73	Add lines 63, 70, and 72			3
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by	28% (.28)	ļ	
	and subtract \$3,500 from the result			4
75	Enter the smaller of line 73 or line 74 here and on line 52	<u></u>		5
DAA				Schedule ! (Form 1041) (2011)

BRUNSTING003832

9706							
SCI	IEDULE D						OMB No. 1545-0092
(Fo	m 1041)	N	•	ns and Losses			2014
	ment of the Treasury I Revenue Service		-	, or Form 990-T. See the I Form 5227 or Form 990-T,			2011
-	e of estate or trust	`			Emplo	yer identifi	cation number
	LMER H BRUNSTING D		R DTD			F	ile Copy
	-1-09 AS EST UTD 1 : Form 5227 filers need to complete				27-	-6453	100
rodestode			ses – Assets H	Held One Year or Les	SS		·····
	(a) Description of property	(b) Date acquired	(c) Date sold	(d) Sales price	(e) Cost or other basis		(f) Gain or (loss) for the entire year
<u> </u>	mple: 100 shares 7% preferred of "Z" Co.)	(mo., day, yr.)	(mo., day, yr.)		(see instructions		Subtract (e) from (d)
1a	SEE ATTACHED EDWAR	D JONES VARIOUS	VARIOUS	2,516	2	142	374
	······································	VIII(1005	VIII(1005	2,010	2	172	
				·			· · · · · · · · · · · · · · · · · · ·
			1		· · · · · ·		
L	Field I for a first the State		D. d. Kara dh				
b	Enter the short-term gain or (loss), i	any, from Schedule	e D-1, line 10			1b	
2	Short-term capital gain or (loss) from	Forms 4684, 6252	, 6781, and 8824			2	
3	Net short-term gain or (loss) from p					3	<u> </u>
4	Short-term capital loss carryover. Er Carryover Worksheet	ter the amount, if ar	iy, from line 9 of the	2010 Capital Loss		4)
5	Net short-term gain or (loss). Cor	nbine lines 1a throug	gh 4 in column (f). E	nter here and on line 13,	••••••		<i>_</i>
2000/27191	column (3) on the back					5	374
<u> </u>		1	T	leld More Than One	· · · · · · · · · · · · · · · · · · ·		(f) Gain or (loss) for
(Exa	 (a) Description of property mple: 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) 		the entire year Subtract (e) from (d)
6a	SEE ATTACHED EDWAR	DJONES				· · ·	
		VARIOUS	VARIOUS	42,662		786	2,876
						Î	
	<u> </u>						
			dI				
b	Enter the long-term gain or (loss), if	any, from Schedule	D-1, line 6b			6b	· · · · · · · · · · · · · · · · · · ·
						-	
7	Long-term capital gain or (loss) from	Forms 2439, 4684,	6252, 6781, and 88	324		7	
8	Net long-term gain or (loss) from pa	rtnerships S corpor	ations and other est	tates or trusts		8	
Ũ	Net long-term gain of (loss) from pe			, ,			<u> </u>
9	Capital gain distributions			SEE STATEME	NT 1	9	258
• -							
10						10	
11	Long-term capital loss carryover. En Carryover Worksheet	,		•		11	١
12	Net long-term gain or (loss). Com			nter here and on line 14a,)
				<u></u>	>	12	3,134
For	Paperwork Reduction Act Notice, s	ee the Instructions	s for Form 1041.			Sched	ule D (Form 1041) 2011

DAA

Sche	edule D (Form 1041) 2011 ELMER H BRUNSTI	NG DEC	EDENTS T	R DTD	27-6453100	Page 2
8557999	art III Summary of Parts I and II			eficiaries'	(2) Estate's	
	Caution: Read the instructions before completing		(see	instr.)	or trust's	(3) Total
13	Net short-term gain or (loss)	L.	13		3	74 374
14	Net long-term gain or (loss):				0.1	
а	Total for year	· · · · · · · · · · · · · · · · · · ·	<u>4a</u>		3,1	34 File Copy134
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	· · · · · · · ·	4b	<u></u>		9: 0.91.9.0.91.91.91.91.91.92.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.
c	28% rate gain		4c		3,5	08 3,508
15	Total net gain or (loss). Combine lines 13 and 14a		15 / 5 000 T. [··	
	: If line 15, column (3), is a net gain, enter the gain on Form					
-	s, go to Part V, and do not complete Part IV. If line 15, colum	n (3), is a ne	et loss, complete l	Part IV and th	e Capital Loss Carryo	over worksneet, as
10121000	ssary.					·
U OPT-003	art IV Capital Loss Limitation		ort Lling 4g, if g	truct) the em		
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Fo					16 ()
a Note	The loss on line 15, column (3) or b \$3,000 If the loss on line 15, column (3), is more than \$3,000, or if	Form 1041	nage 1 line 22 //	or Form 990-1	Line 34) is a loss cor	
	s Carryover Worksheet in the instructions to figure your cap			5110111350-1	, iine 34), is a loss, coi	
6696 9 ⁻⁴ 3	Tax Computation Using Maximum C					·····
100000000	n 1041 filers. Complete this part only if both lines 14a and 1	-		an amount is e	entered in Part I or Part	II and there is an
	on Form 1041, line 2b(2), and Form 1041, line 22, is more the		(_) guine, ere			
	tion: Skip this part and complete the Schedule D Tax Work		instructions if			
	ither line 14b, col. (2) or line 14c, col. (2) is more than zero, o					
	oth Form 1041, line 2b(1), and Form 4952, line 4g are more t					
	n 990-T trusts. Complete this part only if both lines 14a and		s, or qualified divi	dends are inc	luded in income in Part	I of Form 990-T.
	Form 990-T, line 34, is more than zero. Skip this part and co					
	14c, col. (2) is more than zero.					
17	Enter taxable income from Form 1041, line 22 (or Form 990	D-T, line 34)		17	3,408	
18	Enter the smaller of line 14a or 15 in column (2)					
		18	3,134			
19	Enter the estate's or trust's qualified dividends from		•			
	Form 1041, line 2b(2) (or enter the qualified dividends					
		19				
20		20	3,134	[] [
21	If the estate or trust is filing Form 4952, enter the					
	amount from line 4g; otherwise, enter -0-	21	(
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	3,134	
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	274	
24	Enter the smaller of the amount on line 17 or \$2,300			24	2,300	
25	Is the amount on line 23 equal to or more than the amount	on line 24?				
	Yes. Skip lines 25 and 26; go to line 27 and check the					
	X No. Enter the amount from line 23			25	274	
26	Subtract line 25 from line 24			26	2,026	
27	Are the amounts on lines 22 and 26 the same?					
	Yes. Skip lines 27 thru 30; go to line 31.	e smaller of line '	17 or line 22	27	3,134	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2,026	
					1 1 0 0	
29	Subtract line 28 from line 27			29	1,108	1.00
30	Multiply line 29 by 15% (.15)					<u>30</u> 166
31	Figure the tax on the amount on line 23. Use the 2011 Tax					
	(see the Schedule G instructions in the instructions for For-	m 1041)		•••••	····· -	31 41
32	Add lines 30 and 31				····· -	<u>32</u> 207
33	Figure the tax on the amount on line 17. Use the 2011 Tax					
	(see the Schedule G instructions in the instructions for Forr					33 622
34	Tax on all taxable income. Enter the smaller of line 32 o					
	G, line 1a (or Form 990-T, line 36)		<u></u>	<u></u>		34 207
					:	Schedule D (Form 1041) 2011

sc	HEDULE E	Suppleme	ental	Income a	and Los	s				ОМВ	No. 1545-00)74
(Fo	orm 1040)	(From rental r				•					201	1
	artment of the Treasury	•	-	ites, trusts, R	-					Attaci		1 3
	nal Revenue Service (99) e(s) shown on return	Attach to Form 1040, 1040	JNR, OF	Form 1041.	See separ	ate n	ISTUCE		al seru	Sequi	ence No.	13
		TING DECEDENTS TR DTD						Tour Socia	نيو:			7
		UTD 10-10-96					ĺ	27-6	45	3100	νυμι	
A		nents in 2011 that would require you to file F	Form(s) 1	1099? (see inst	ructions)						Yes	No
в	If "Yes," did you or will	you file all required Forms 1099?									Yes	No
P		r Loss From Rental Real Estate a										e
		or C-EZ (see instructions). If you are an indi								age 2, line	40.	
		perty listed on line 1, check the box in the las		only if you ow	rned that pro	perty	as a me	ember of a	1			
	T	eporting income not subject to self-employme	ent tax.		Type_from	2	For each re			Fair Rental	Personal	ØN
1	Physical address of ea	ch property-street, city, state, zip			list below		estate prop	erty listed,		Days	Use Days	
A	IOWA				1		eport the n lays rented	umber of at fair rental	A	Days	Use Days	
B							alue and d	ays with	в	····		+
		·····					personal us instructions.	e. See	С			1
-	e of Property:											
1	Single Family Residence	3 Vacation/Short-Term Rental 5	Land	7 Se	elf-Rental							
2	Multi-Family Residence	4 Commercial 6	Royalti	es 8 Ot	her (describ	e)						
Inc	ome:			 .			Prop	erties				
				A				В			С	
		party payments. For 2011, enter -0-	3a		0							
	Payments not reported to		3b		44,923							
		on line 3a that are not income (see instructions)	4		44,923				-+		····	
	benses:		5									
	-	ructions)	6									
			7									
	-	~	8									
_			9									
		onal fees	10									
	•		11									
		nks, etc. (see instructions)	12									
13	Other interest		13									
14	Repairs		14									
			15		0 005							
			16		2,985				<u> </u>			
			17									
		depletion	18 19									
		h 19	20		2,985							
		4. If result is a (loss), see							†			
		you must file Form 6198	21		41,938							
22		ate loss after limitation, if any,										
	on Form 8582 (see instr	uctions)	22	(0	(X)
23a		rted on line 3a for all rental properties			23a				1000			
b	Total of all amounts repo	rted on line 3a for all royalty properties			23b							
с	Total of all amounts repo	rted on line 4 for all rental properties						44,9	23			
d	Total of all amounts repo	rted on line 4 for all royalty properties		• • • • • • • • • • • • • • • • • •					000			
		rted on line 12 for all properties							A DI LA DI			
		rted on line 18 for all properties						2,9				
-		rted on line 20 for all properties		• • • • • • • • • • • • • • • • • • • •	23g	L		· · · ·	83 24		₩21 /1	938
		nounts shown on line 21. Do not include any ses from line 21 and rental real estate losses		22 Enter tota	l losses ber			····	25 (<u> </u>	<u>, , , , , , , , , , , , , , , , , , , </u>
		and royalty income or (loss). Combine line				•		·····				
-9		40 on page 2 do not apply to you, also enter										
	, , ,	a 18. Otherwise, include this amount in the tol							26		41,	938
For	Paperwork Reduction	Act Notice, see your tax return instruction								Schedule	E (Form 1	040) 2011

			Final K-1	Amended K-	1,	661111 OMB No. 1545-0092
Schedule K-1	2011	P				Current Year Income,
(Form 1041) Department of the Treasury	For calendar year 2011,	1	Deduc	tions, Credi	ts, ar	Ad Other Items
Internal Revenue Service	or tax year beginning	ļ				
	and ending	2a	Ordinary dividends	,092		File Copy
Beneficiary's Share Credits, etc.	of Income, Deductions, See back of form and instructions.	2Ь	Qualified dividends	,241		
		3	Net short-term capital			
	About the Estate or Trust	4a			<u> </u>	
A Estate's or trust's employer identificat	lor number	48	Net long-term capital g	jain		
27-6453100		4b	28% rate gain		12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured section	1250 gain		
4-1-09 AS EST		5	Other portfolio and nonbusiness income			
C Fiduciary's name, address, city, state,		6	Ordinary business inco	ome	- 	
TRUSTEE	NG	7	Net rental real estate in	ncome	{	
2003 BLOOMING			41	,938	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income		-	
		9	Directly apportioned de	eductions		
D Check if Form 1041-T was filed	and enter the date it was filed				<u> </u>	
					B *	Other information
E Check if this is the final Form 10	041 for the estate or trust					
		10	Estate tax deduction		<u>E *</u>	8,092 STMT
Part II Information	About the Beneficiary				H *	STMT
F Beneficiary's identifying number 481-30-4685						
G Beneficiary's name, address, city, sta	te, and ZIP code	-				
NELVA BRUNSTI	NG					
13630 PINEROCH	K LN	*Se	e attached stater	ment for addit	ional i	nformation.
HOUSTON	TX 77079-5914		te. A statement n			•
			neficiary's share o luctions from eac			
			er rental activity.			car estate, and
					iz, nati	and an
		<u>></u>			Ч.	
		e Ou		a a na ann an Anna an Anna an Anna an Anna An Anna an Anna		(1915) - FRANKER (1977) (1916) - GARLENS, (1917), (1995) - (1995) -
		s Us				
H X Domestic beneficiary	Foreign beneficiary	For IRS Use Only				

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

9706

Schedule K-1 (Form 1041) 2011

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

FYE: 12/31/2011

	Description	An	nount
EDWARD JONES		 \$	25
TOTAL		\$	25
			1