

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

2010 | OMB No. 1545-0092

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

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of fiduciary or officer representing fiduciary		Date	EIN of fiduciary if a financial institution	
Paid	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/14/11		P00144154
Preparer Use Only	Firm's name	Firm's EIN			
	KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824	42-1277139	Phone no. P5153 2-3375		

P5154

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

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Schedule B Income Distribution Deduction			
1	Adjusted total income (see page 25 of the instructions)	1	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 or less, enter -0-	7	33,322
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	33,322
9	Income required to be distributed currently	9	33,322
10	Other amounts paid, credited, or otherwise required to be distributed	10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	33,322
12	Enter the amount of tax-exempt income included on line 11	12	2,070
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	31,252
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	31,252
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	31,252

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

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

P5455

P5156

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Form **8453-F**

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

OMB No. 1545-0967

2010

Department of the Treasury
Internal Revenue Service

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

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

Part I Tax Return Information

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

Part II Declaration of Fiduciary

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

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

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

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

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

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

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

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

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

Form **8453-F** (2010)

P5157

P5158

BRUNSTING003489

2010 Form 1041-V

Department of the Treasury
Internal Revenue Service

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

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

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

How To Fill In Form 1041-V

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

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

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

Line 4. Enter your name and title.

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

How To Prepare the Payment

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

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

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

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

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

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

Form 1041-V (2010)

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

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

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

P5159

P5160

BRUNSTING003491

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2010

Department of the Treasury
Internal Revenue Service

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

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

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

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

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

Schedule I (Form 1041) (2010)

P5162

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

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

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Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

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

P5163 7,286

P5164

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**SCHEDULE D
(Form 1041)**

Capital Gains and Losses

OMB No. 1545-0092

2010

Department of the Treasury
Internal Revenue Service

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

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

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

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

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

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

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

Schedule D (Form 1041) 2010

P5166

BRUNSTING003497

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

Client Copy 50,522

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

Part IV Capital Loss Limitation

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

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

Part V Tax Computation Using Maximum Capital Gains Rates

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

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

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

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

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

P5168

BRUNSTING003499

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

Employer identification number

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

27-6453100

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

Client Copy

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

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

P5169 22,629

P5170

BRUNSTING003501

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

Employer identification number

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

27-6453100

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

Client Copy

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a MUTUAL GLOBAL DISCOVERY FD Z	INHERIT	06/08/10	2,641	2,251	390
NEW WORLD FUND CL F1	INHERIT	VARIOUS	1,976	1,214	762
OPPENHEIMER INTL BOND FUND Y	INHERIT	VARIOUS	1,923	1,684	239
OPPNHMR CMD STRAT TTL TRN CL Y	INHERIT	VARIOUS	3,735	2,946	789
PIONEER FUND CL Y	INHERIT	VARIOUS	7,550	5,200	2,350
PIONEER CULLEN VALUE FUND CL Y	INHERIT	06/08/10	3,602	2,904	698
PROCTER & GAMBLE CO	INHERIT	06/03/10	18,600	14,216	4,384
T ROWE PRICE BLUE CHIP GROWTH	INHERIT	06/08/10	3,154	2,336	818
T ROWE PRICE EQUITY INCOME FD	INHERIT	VARIOUS	5,883	3,907	1,976
T PRICE SUMMIT MUNI INTERM FD	INHERIT	06/08/10	5,088	4,831	257
T ROWE PRICE NEW INCOME FUND	INHERIT	VARIOUS	3,884	3,498	386
TAX EXEMPT BOND FD AMER CL F1	INHERIT	06/08/10	5,103	4,697	406
THORNBURG LTD TERM MUNI FUND	INHERIT	06/08/10	3,954	3,779	175
THORNBURG INVT TR VALUE FD I	INHERIT	VARIOUS	3,403	2,192	1,211
UNIV TX PERM UNIV FD RFDG	INHERIT	06/07/10	5,503	5,582	-79

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b **P5171 14,762**

P5172

BRUNSTING003503

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

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

Your social security number

Client Copy
27-6453100

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

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

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

P5173

P5174

BRUNSTING003505

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

2010

Department of the Treasury
Internal Revenue Service

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

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

▶ See back of form and instructions.

Final K-1

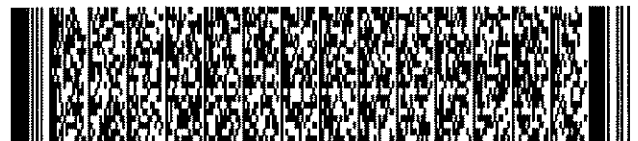
Amended K-1

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

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

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

For IRS Use Only



P5175

Part I Information About the Estate or Trust

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

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

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

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

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

Part II Information About the Beneficiary

F Beneficiary's identifying number
481-30-4685

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

H Domestic beneficiary Foreign beneficiary

P5176

BRUNSTING003507

Federal Statements

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

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

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

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

P5178

BRUNSTING003509

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2010

Federal Statements

NELVA BRUNSTING

481-30-4685

Client Copy

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

<u>Description</u>	<u>Amount</u>
BUSINESS AND RENTAL ACTIVITY DETAIL: FARMLAND INCOME	\$ 24,013

P5179

P5180

BRUNSTING003511

Estimate Worksheet

Form **1041**

2010

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

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

Taxpayer Identification Number

Client Copy

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

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

Calculation of 1041-ES Payments

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

P5181

P5182

BRUNSTING003513

Form 1116 Page 1 Detail Worksheet

2010

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

Client Copy Taxation Number

27-6453100

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

Category of income PASSIVE INCOME Regular Tax Alternative Minimum Tax

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

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

P5184

BRUNSTING003515

Form 1116 Page 1 Detail Worksheet

Form **1116**

2010

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

Name

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

Client Copy

Identification Number

27-6453100

Category of income PASSIVE INCOME Regular Tax _____ Alternative Minimum Tax X

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

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

P5185

P5186

BRUNSTING003517

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

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

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

Have prior returns been filed for this estate or trust? Yes No Is Income Tax Certificate of Acquittance requested? Yes No

Is this an amended IA 1041? Yes No Is an Iowa 706 being filed? Yes No

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

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

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

Signature of fiduciary or officer representing fiduciary		Preparer's ID No.	Address	Date
Signature of preparer other than fiduciary	RICHARD K RIKKERS CPA	42-1277139	540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824	Date P5187 04/14/11

P5188

BRUNSTING003519

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

Schedule A - Background Information: Answer all applicable questions.

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

Client Copy

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

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

Schedule C - Computation of Nonresident's Tax

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

Schedule D - Explanation of Expenses

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

Schedule E - Tax Rates

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

63-001b (03/23/11)

P5189

P5190

BRUNSTING003521

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2010

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

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

Amended K-1

Client Copy Final K-1

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

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

ANITA BRUNSTING
 TRUSTEE
 203 BLOOMINGDALE CIRCLE
 VICTORIA TX 77904

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

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

Additional Information:

P5191

P5192

BRUNSTING003523

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

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

P5194

BRUNSTING003525

Amended U.S. Individual Income Tax Return

CLIENT COPY
ME 0 074

▶ See separate instructions.

(Rev. December 2010)

This return is for calendar year 2010 2009 2008 2007

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

Your first name and middle initial NELVA E	Your last name BRUNSTING	Your social security number 481-30-4685
If a joint return, your spouse's first name and middle initial	Your spouse's last name	Your spouse's social security number

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

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

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

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

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

Use Part III on the back to explain any changes		A. Original amount or as previously adjusted (see page 6)	B. Net change – amount of increase or (decrease) – explain in Part III	C. Correct amount
Income and Deductions				
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1	90,681		90,681
2 Itemized deductions or standard deduction (see page 7 of instructions)	2	7,100	24,266	31,366
3 Subtract line 2 from line 1	3	83,581	-24,266	59,315
4 Exemptions. If changing, complete Part I on the back and enter the amount from line 30 (see page 7 of instructions)	4	3,650		3,650
5 Taxable income. Subtract line 4 from line 3	5	79,931	-24,266	55,665
Tax Liability				
6 Tax (see page 8 of instructions). Enter method used to figure tax: QDCGTW	6	14,455	-6,062	8,393
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	7	0		
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	14,455	-6,062	8,393
9 Other taxes (see page 8 of instructions)	9	0		
10 Total tax. Add lines 8 and 9	10	14,455	-6,062	8,393
Payments				
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	11	0		
12 Estimated tax payments, including amount applied from prior year's return (see page 9 of instructions)	12	11,360		11,360
13 Earned income credit (EIC) (see page 9 of instructions)	13	0		
14 Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	14	0		
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 10 of instructions)	15			3,095
16 Total payments. Add lines 11 through 15	16			14,455
Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)				
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 10 of instructions)	17			
18 Subtract line 17 from line 16 (If less than zero, see page 10 of instructions)	18			14,455
19 Amount you owe. If line 10, column C, is more than line 18, enter the difference (see page 10 of instructions)	19			
20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return	20			6,062
21 Amount of line 20 you want refunded to you	21			6,062
22 Amount of line 20 you want applied to your (enter year): estimated tax 22				

Complete and sign this form on Page 2.

P5196

BRUNSTING003527

Form 1040X (Rev. 12-2010)

Part I Exemptions

Complete this part only if you are:

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

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

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

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

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

Part II Presidential Election Campaign Fund

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

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

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

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

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

Sign Here

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

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

Your signature _____ Date _____ Spouse's signature. If a joint return, both must sign. _____ Date _____
Paid Preparer Use Only
 ▶ RICHARD K RIKKERS CPA _____ 07/06/11 _____ KROESE & KROESE P.C.
 Preparer's signature _____ Date _____ Firm's name (or yours if self-employed)
 RICHARD K RIKKERS CPA _____ 540 NORTH MAIN AVENUE
 SIOUX CENTER IA 51250-1824
 Print/type preparer's name _____ Firm's address and ZIP code
 P00144154 _____ Check if self-employed 712-722-3375 42-1277139
 PTIN _____ Phone number **P5197**

P5198

BRUNSTING003529

SCHEDULE A (Form 1040)

Itemized Deductions

2010

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number 481-30-4685

NELVA E BRUNSTING

Table with columns for line number, description, amount, and total. Includes sections for Medical and Dental Expenses, Taxes You Paid, Interest You Paid, Gifts to Charity, Casualty and Theft Losses, Job Expenses and Certain Miscellaneous Deductions, and Other Miscellaneous Deductions. Total Itemized Deductions: 31,366.

P5199

P5200

BRUNSTING003531

STEP 1 Amended Iowa Individual Income Tax Return

Form with fields for A. Your last name (BRUNSTING), B. Spouse's last name, Current Mailing address (13630 PINEROCK LN), Residence on 12/31 of year being amended, and Social Security Numbers.

STEP 2 Filing Status: Mark correct status.

Form with checkboxes for filing status: Single (checked), Married filing a joint return, Married filing separately, etc.

STEP 3 Exemptions table with columns for YOU (and spouse IF filing jointly) and SPOUSE (IF filing status 3), listing Personal Credit and Dependents.

STEP 4 Corrected Taxable Income

Table with 3 columns: Description (1-9), B. Spouse/Status 3, and A. You or Joint, showing Gross Income, Adjustments, Net Income, etc.

STEP 5 Figure Your Tax and Credits

Table with 3 columns: Description (10-21), B. Spouse/Status 3, and A. You or Joint, showing Tax or Alternative Tax, Iowa Lump Sum/Minimum Tax, Total Tax, etc.

STEP 6 Refund or Amount You Owe

Table with 3 columns: Description (22-31), B. Spouse/Status 3, and A. You or Joint, showing Total Credits, Tax amount previously paid, Total credits and payments, etc.

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return and attachments, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return.

Signature and address section for RICHARD K RIKKERS CPA, dated 07/06/11, at 540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824.

P5202

BRUNSTING003533

Explanation of Changes to Income, Deductions, and Credits

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

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

Credit Carryforward

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

Calculated Overpayment: 1) _____

Elected Carryforward Amount for You (A) _____ 0

Spouse (B) _____

Total Carryforward 2) _____

Subtract line 2 from line 1 and enter on line 28 = _____

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

Mail return to:

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

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

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

FINAL CHECKLIST

Before you mail this return, make sure you have:

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

Please do not send cash by mail.

P5203

P5204

BRUNSTING003535

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

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

Social Security Number
481-30-4685

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

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

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

P5206

BRUNSTING003537

Form 1040 U.S. Individual Income Tax Return 2010

Department of the Treasury—Internal Revenue Service

(99) IRS Use Only—Do not write or staple in this space.

Name, Address, and SSN

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning 2010, ending 2010, OMB No. 1545-0074
Your social security number 481-30-4685
Your spouse's social security number
Home address 13630 PINEROCK LN
City HOUSTON TX 77079-5914

Client Copy

Presidential Election Campaign

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

Filing Status

1 [X] Single
2 [] Married filing jointly
3 [] Married filing separately
4 [] Head of household
5 [] Qualifying widow(er)

Exemptions

6a [X] Yourself
6b [] Spouse
Dependents table with columns for first name, last name, social security number, and relationship to you. Total number of exemptions claimed: 1

Income

Table with 7 columns: Line number, Description, Sub-column (a/b), Amount, and Total. Includes rows for wages, interest, dividends, and other income, totaling 90,681.

Adjusted Gross Income

Table with 7 columns: Line number, Description, Sub-column (a/b), Amount, and Total. Includes rows for educator expenses, business expenses, and other adjustments, totaling 90,681.

P5207

P5208

BRUNSTING003539

Tax and Credits

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

Client Copy

Other Taxes

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

Payments

If you have a qualifying child, attach Schedule EIC.

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

Refund

Direct deposit? See instructions.

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

Amount You Owe

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

Third Party Designee

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

Designee's name **▶** RICHARD K RIKKERS CPA Personal identification number (PIN) **▶** 84948 Phone no. **▶** 712-722-3375

Sign Here

Joint return? See page 12. Keep a copy for your records.

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

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

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

P5210

BRUNSTING003541

Department of the Treasury
Internal Revenue Service

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

2010

Declaration Control Number (DCN) ▶ **00420512020261**

Client Copy

Taxpayer's name
NELVA E BRUNSTING

Social security number
481-30-4685

Spouse's name

Spouse's social security number

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

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

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

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

Taxpayer's PIN: check one box only

- I authorize KROESE & KROESE P.C. to enter or generate my PIN 28905 as my signature on my tax year 2010 electronically filed income tax return. **ERO firm name** Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 04/14/11

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN _____ as my signature on my tax year 2010 electronically filed income tax return. **ERO firm name** Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

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

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

P5211

P5212

BRUNSTING003543

SCHEDULE B

(Form 1040A or 1040)

Interest and Ordinary Dividends

2010

Attachment Sequence No. 08

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040A or 1040.

See instructions on back.

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

Part I Interest

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

EDWARD JONES
EDWARD JONES
BANK OF AMERICA
BANK OF AMERICA

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

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

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

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

Part II Ordinary Dividends

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

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

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

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

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

Part III Foreign Accounts and Trusts

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

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

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

(See instructions on back.)

Table with 2 columns: Yes, No. Row 7a: Yes (shaded), No (shaded). Row 8: Yes (shaded), No (X)

Table with 2 columns: Amount, Total. Row 1: 692, 827, 4,596, 9,722. Row 2: 15,837. Row 4: 15,837. Row 5: 4,002, 1,340, 70, 6,830, 14, 2,179, 11, 7,239. Row 6: 21,685

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P5214

BRUNSTING003545

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2010

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **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.**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

48-1111-4000
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Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

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

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

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

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

Schedule D (Form 1040) 2010

P5215

P5216

BRUNSTING003547

Part III Summary

Client Copy-26,526

16 Combine lines 7 and 15 and enter the result

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

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

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

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

18

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

19

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

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

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

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

21

3,000

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

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

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

Schedule D (Form 1040) 2010

P5217

P5218

BRUNSTING003549

SCHEDULE D-1 (Form 1040)

Continuation Sheet for Schedule D (Form 1040)

2010

Department of the Treasury Internal Revenue Service (99)

See instructions for Schedule D (Form 1040).

Attachment Sequence No. 12A

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

Name(s) shown on return NELVA E BRUNSTING

Your social security number

091-30-4685

Client Copy

Part 1 Short-Term Capital Gains and Losses—Assets Held One Year or Less

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) Gain or (loss). Rows include Mutual Global Discovery FD, Neuberger & Berman Midcap Growth Instl, Pioneer Cullen Value Fund Cl, and T Row Price Blue Chip Growth.

2 Totals. Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2 2 4,503 P5219 487

P5220

BRUNSTING003551

**SCHEDULE E
(Form 1040)**

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

Client Copy
481-30-4685

NELVA E BRUNSTING

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

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

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

P5221

P5222

BRUNSTING003553

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Client Copy

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43. Total amount 23,013. Includes reconciliation of farming and fishing income and real estate professionals.

P5223

P5224

BRUNSTING003555

Federal Statements

Form 1040, Line 8b - Tax-exempt Interest

Client Copy

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

Form 1040, Dividend Income

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

P5226

BRUNSTING003557

Form **1040**

Carryover Report

2010

Name
NELVA E BRUNSTING

Taxpayer Identification Number
481-30-4685

Client Copy
Carryover to 2011

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

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

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

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

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

P5228

BRUNSTING003559

2010 IA 1040 Iowa Individual Income Tax Long Form

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

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

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

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

City, State, ZIP: HOUSTON TX 77079-5914

Fill in all information below.

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

Client Copy

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

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

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

STEP 2 Filing Status: Mark one box only.

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

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

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

STEP 5		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
16. Payments to an IRA, Keogh, or SEP	16.	_____	_____	_____	_____
17. One-half of self-employment tax	17.	_____	_____	_____	_____
18. Health insurance deduction	18.	_____	<u>1,158</u>	_____	_____
19. Penalty on early withdrawal of savings	19.	_____	_____	_____	_____
20. Alimony paid	20.	_____	_____	_____	_____
21. Pension/retirement income exclusion	21.	_____	▲ <u>6,000</u>	_____	_____
22. Moving expense deduction from federal form 3903	22.	_____	_____	_____	_____
23. Iowa capital gain deduction.	23.	_____	▲ _____	_____	_____
24. Other adjustments	24.	_____	_____	_____	_____
25. Total adjustments. ADD lines 16-24.	25.	_____	_____	▲	<u>7,158</u>
26. NET INCOME. SUBTRACT line 25 from line 15.	26.	_____	_____	▲	<u>60,775</u>

STEP 6		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
27. Federal income tax refund / overpayment received in 2010	27.	_____	▲ <u>577</u>	_____	_____
28. Self-employment/household employment taxes	28.	_____	▲ _____	_____	_____
29. Addition for federal taxes. ADD lines 27 and 28.	29.	_____	_____	_____	<u>577</u>
30. Total. ADD lines 26 and 29.	30.	_____	_____	_____	<u>61,352</u>
31. Federal tax withheld	31.	_____	▲ _____	_____	_____
32. Federal estimated tax payments made in 2010	32.	_____	▲ <u>11,500</u>	_____	_____
33. Additional federal tax paid in 2010 for 2009 and prior years	33.	_____	▲ _____	_____	_____
34. Deduction for federal taxes. ADD lines 31, 32, and 33.	34.	_____	_____	_____	<u>11,500</u>
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35.	_____	_____	_____	<u>BRUNSTING003560 49,852</u>

P5229

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

P5230

BRUNSTING003561

2010 IA 1040, page 2

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

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

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

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

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

STEP 10 69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 70. Amount of line 69 to be REFUNDED 71. Amount of line 69 to be applied to your 2011 estimated tax 72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [] Check if annualized income method is used. 74. Penalty and interest. 74a. Penalty 74b. Interest ADD Enter total 75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT

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

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

Mailing Addresses: See lines 70 and 75 above.

STEP 13 PLEASE SIGN HERE (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. RICHARD K RIKKERS CPA 04/14/11

Your Signature Date Spouse's Signature Date Daytime Telephone Number

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

This return is due May 2, 2011.

P5232

BRUNSTING003563

Declaration Control Number (DCN) 00 - 420512 - 02026 - 1

Iowa Department of Revenue www.state.ia.us/tax 2010 IA 8453-IND

Iowa Individual Income Tax Declaration for an E-File Return

See Instructions

Client Copy

Form with fields for first name (NELVA E), last name (BRUNSTING), Social Security Number (481-30-4685), spouse information, home address (13630 PINEROCK LN), and city/ZIP (HOUSTON TX 77079-5914).

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

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

Table with columns for B. Spouse (filing status 3) and A. You or Joint, with rows for Net Income, Total Tax, Income Tax Withheld, Amount to be Refunded, and Total Amount Due.

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

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

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my Iowa income tax return. To the best of my knowledge and belief my return is true, correct, and complete.

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

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

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return.

Form for ERO and Paid Preparer with fields for signature, date, firm name (KROESE & KROESE P.C.), address (540 NORTH MAIN AVENUE, SIOUX CENTER IA 51250-1824), and phone number (712-722-3375).

DO NOT MAIL THIS FORM

P5234

BRUNSTING003565

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

Client Copy
Social Security Number

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 2010 Expanded Instructions on our Web site.

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

P5236

BRUNSTING003567

2010 IA 1040 Schedule B**Interest and Dividend Income**

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

NELVA E BRUNSTING

Social Security Number

Client Copy 3085

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

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

PART II: You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.**DIVIDEND**
INCOME For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.**Dividend Income. List Names of All Payers.**

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

P5237 21,685
41-004b (05/24/10)

P5238

BRUNSTING003569

Iowa Nonresident and Part-year Resident Credit

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

NELVA E BRUNSTING

Social Security Number

Client Copy 30-085

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or _____

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or _____

Date moved out of Iowa: _____

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

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

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

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

1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____
9.	_____
10.	22,924
11.	_____
12.	_____
13.	_____
14.	_____
15.	▲ 22,924
16.	_____
17.	_____
18.	_____
19.	_____
20.	_____
21.	_____
22.	_____
23.	_____
24.	_____
25.	▲ _____
26.	22,924
27.	60,775
	100.0% 100.0%
28.	% 37.7%
29.	% 62.3%
30.	2,466
31.	60
32.	2,406
33.	P5239 1,499

ENTER THIS AMOUNT ON LINE 51 OF IA 1040

P5240

BRUNSTING003571

Iowa Minimum Tax Computation

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

SSN or FEIN

Client Copy

481-30-4685

NELVA E BRUNSTING

PART I: Adjustments and Preferences. See instructions.

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

Table with 13 rows for adjustments and preferences. Includes items like Medical and dental, taxes, mortgage interest, and total adjustments of 1,622.

PART II: Alternative Minimum Taxable Income

Table with 5 rows for alternative minimum taxable income. Shows taxable income from IA 1040, net operating loss deduction, and final alternative minimum taxable income of 45,736.

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Shows exemption levels, subtraction of line 21, and final Iowa minimum tax of 2,406.

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

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

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

P5242

BRUNSTING003573

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

2011 | OMB No. 1545-0092

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

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

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

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

Signature of fiduciary or officer representing fiduciary: *[Signature]* Date: **4/9/12** EIN of fiduciary if a financial institution: Yes No

Paid Preparer Use Only	Print/Type preparer's name RICHARD K RIKKERS CPA	Preparer's signature RICHARD K RIKKERS CPA	Date 04/05/12	Check <input type="checkbox"/> if self-employed PTIN P00144154
	Firm's name KROESE & KROESE P.C.			Firm's EIN 42-1277139
	Firm's address 540 NORTH MAIN AVENUE			Phone no. P52432-3375
	SIOUX CENTER, IA 51250-1824			

P5244

BRUNSTING003575

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

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

Client Copy

Schedule B Income Distribution Deduction

Table with 15 rows for Schedule B Income Distribution Deduction. Line 7: Distributable net income. Combine lines 1 through 6. Line 8: 50,030. Line 15: Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18.

Schedule G Tax Computation (see instructions)

Table with 7 rows for Schedule G Tax Computation. Line 1a: Tax on taxable income (207). Line 1d: Total (207). Line 7: Total tax (207).

Other Information

Table with 9 rows for Other Information. Questions regarding tax-exempt income, earnings, foreign accounts, foreign trusts, residence interest, and skip persons.

P5245

P5246

BRUNSTING003577

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

OMB No. 1545-0967

2011Department of the Treasury
Internal Revenue Service

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

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

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

Name and title of fiduciary

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

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

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

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

Fiduciary's PIN: check one box only

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

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

Signature of
fiduciary or officer
representing
the fiduciary ▶

ANITA BRUNSTING

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

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

42051284948

do not enter all zeros

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

ERO's signature ▶

RICHARD K RIKKERS CPA

Date ▶

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2011)**P5247**

P5248

BRUNSTING003579

Form **8453-F**

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

OMB No. 1545-0967

2011

Department of the Treasury
Internal Revenue Service

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

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

Name and title of fiduciary **ANITA BRUNSTING**
TRUSTEE

A Employer identification number **Client Copy**

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

Part I Tax Return Information

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

Part II Declaration of Fiduciary

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

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

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

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

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

ERO's Use Only

ERO's signature ▶ _____ Date _____ Check if also paid preparer Check if self-employed ERO's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code ▶ _____ EIN ▶ _____ Phone no. _____

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

Paid Preparer Use Only

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

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

P5249 8453-F (2011)

P5250

BRUNSTING003581

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2011

Department of the Treasury
Internal Revenue Service

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

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

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

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

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

95251
Schedule I (Form 1041) (2011)

P5252

BRUNSTING003583

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

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

Client Copy

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

57	Enter the amount from line 51	57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	
64	Maximum amount subject to the 0% rate	64	2,300
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74	P5253
75	Enter the smaller of line 73 or line 74 here and on line 52	75	

P5254

BRUNSTING003585

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2011

Name of estate or trust

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

Employer identification number

Client Copy
27-6453100

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

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

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

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

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

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

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

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

Schedule D (Form 1041) 2011

P5256

BRUNSTING003587

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

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

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

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

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

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

P5258

BRUNSTING003589

**SCHEDULE E
(Form 1040)**

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

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

Your social security number

Client Copy
27-6453100

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)

Yes No

B If "Yes," did you or will you file all required Forms 1099?

Yes No

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

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

1	Physical address of each property—street, city, state, zip	Type—from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental		Personal Use Days	QJV
					Days	Days		
A	IOWA	1			A			
B					B			
C					C			

Type of Property:

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

Income:	Properties		
	A	B	C
3a Merchant card and third party payments. For 2011, enter -0-	3a	0	
3b Payments not reported to you on line 3a	3b	44,923	
4 Total not including amounts on line 3a that are not income (see instructions)	4	44,923	
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14		
15 Supplies	15		
16 Taxes	16	2,985	
17 Utilities	17		
18 Depreciation expense or depletion	18		
19 Other (list) ▶	19		
20 Total expenses. Add lines 5 through 19	20	2,985	
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	41,938	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	0	

23a Total of all amounts reported on line 3a for all rental properties	23a		
b Total of all amounts reported on line 3a for all royalty properties	23b		
c Total of all amounts reported on line 4 for all rental properties	23c	44,923	
d Total of all amounts reported on line 4 for all royalty properties	23d		
e Total of all amounts reported on line 12 for all properties	23e		
f Total of all amounts reported on line 18 for all properties	23f		
g Total of all amounts reported on line 20 for all properties	23g	2,985	

24 Income. Add positive amounts shown on line 21. Do not include any losses

24 41,938

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

25 ()

26 Total rental real estate and royalty income or (loss) Combine lines 24 and 25. Enter the result here.

If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

26 **P5259** 41,938

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

Schedule E (Form 1040) 2011

P5260

BRUNSTING003591

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

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

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

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

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

Part I Information About the Estate or Trust

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

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

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

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

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

Part II Information About the Beneficiary

F Beneficiary's identifying number
481-30-4685

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

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



P5261

P5262

BRUNSTING003593

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

Description	Amount
EDWARD JONES	\$ 258
TOTAL	\$ 258

P5264

BRUNSTING003595

Federal Statements

NELVA BRUNSTING

481-30-4685

Client Copy

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

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

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

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

P5265

P5266

BRUNSTING003597

Form 1116 Page 1 Detail Worksheet

Form **1116**

2011

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

Name

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

Client Copy

Identification Number

27-6453100

Category of income PASSIVE INCOME

Regular Tax Alternative Minimum Tax

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

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

P5267

P5268

BRUNSTING003599

Form 1116 Page 1 Detail Worksheet

Form **1116**

2011

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

Name

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

Client Copy

Registration Number

27-6453100

Category of income PASSIVE INCOME Regular Tax _____ Alternative Minimum Tax X

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

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

P5269

P5270

BRUNSTING003601

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

Iowa Fiduciary Return

Name of ELMER H BRUNSTING DECEDENTS TR DTD
Estate or Trust 4-1-09 AS EST UTD 10-10-96
Federal Employer ID Number 27-6453100
Name, Address, and Title of Fiduciary ANITA BRUNSTING
2003 BLOOMINGDALE CIR VICTORIA TX 77904 TRUSTEE
Name of Attorney, Mailing Address (city, state, ZIP) CANDACE KUNZ-FREED
14800 ST MARYS LANE, SUITE 230 HOUSTON TX 77079
Attorney's Phone Number 800-229-3002
Check one:
Estate
Trust
Complex Trust
Bankruptcy Estate
If trust, check one:
Testamentary
Inter Vivos

Client Copy

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

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

Table with 35 rows for INCOME, DEDUCTIONS, COMPUTED TAX, and TAX DUE. Includes items like Dividends, Interest, Net rents, Total income (53,538), Total deductions (8,875), Total taxable income (44,663), and Total tax liability (0).

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467
SIGN HERE DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof.
Signature of fiduciary or officer representing fiduciary: ANITA BRUNSTING
Signature of preparer other than fiduciary: RICHARD K RIKKERS CPA
Preparer's ID No: 42-1277139
Address: 540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824
Date: 04/05/12

P5271

P5272

BRUNSTING003603

Schedule A - Background Information: Answer all applicable questions.

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

Client Copy

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

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

Schedule D - Explanation of Expenses

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

Schedule E - Tax Rates

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

P5274

BRUNSTING003605

2011 IA 1041 Schedule C

Computation of Nonresident's Tax Credit

Client Copy

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

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

P5276

BRUNSTING003607

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2011

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

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

Amended K-1

Client Copy Final K-1

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

Resident state: **TEXAS**

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

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

Additional Information:

P5278

BRUNSTING003609

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

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

P5280

BRUNSTING003611

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

2011 | OMB No. 1545-0092

A Check all that apply:

<input type="checkbox"/>	Decedent's estate
<input type="checkbox"/>	Simple trust
<input checked="" type="checkbox"/>	Complex trust
<input type="checkbox"/>	Qualified disability trust
<input type="checkbox"/>	ESBT (S portion only)
<input type="checkbox"/>	Grantor type trust
<input type="checkbox"/>	Bankruptcy estate—Ch. 7
<input type="checkbox"/>	Bankruptcy estate—Ch. 11
<input type="checkbox"/>	Pooled income fund

For calendar year 2011 or fiscal year beginning 12/31/11, and ending 03/31/12

Name of estate or trust (if a grantor type trust, see the instructions.)
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

Name and title of fiduciary
ANITA BRUNSTING TRUSTEE

Number, street, and room or suite no. (if a P.O. box, see the instructions.)
2003 BLOOMINGDALE CIR

City or town, state, and ZIP code
VICTORIA TX 77904

C Employer identification number
76-6124195

D Date entity created
Client Copy

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

Described in sec. 4947(a)(1). Check here if not a private foundation

Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) **5**

F Check applicable boxes:

Initial return Final return Amended return

Change in fiduciary Change in fiduciary's name Change in fiduciary's address

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

Income	1 Interest income	1	167
	2a Total ordinary dividends	2a	
	b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust		
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4	
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Form 4797	7	
	8 Other income. List type and amount	8	
9 Total income. Combine lines 1, 2a, and 3 through 8	9	167	
Deductions	10 Interest. Check if Form 4952 is attached <input type="checkbox"/>	10	
	11 Taxes	11	
	12 Fiduciary fees	12	
	13 Charitable deduction (from Schedule A, line 7)	13	
	14 Attorney, accountant, and return preparer fees	14	
	15a Other deductions not subject to the 2% floor (attach schedule)	15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16 Add lines 10 through 15b	16	
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17	167
	18 Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	167
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20 Exemption	20	100	
21 Add lines 18 through 20	21	267	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	-100
	23 Total tax (from Schedule G, line 7)	23	0
	24 Payments: a 2011 estimated tax payments and amount applied from 2010 return	24a	
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	
	d Tax paid with Form 7004 (see instructions)	24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25 Total payments. Add lines 24c through 24e, and 24h	25	
26 Estimated tax penalty (see instructions)	26		
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29 Amount of line 28 to be: a Credited to 2012 estimated tax ; b Refunded	29		

Sign Here

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

Signature of fiduciary or officer representing fiduciary: ARS Date: 4/9/12

EIN of fiduciary if a financial institution: Yes No

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

Preparer Use Only Firm's name: KROESE & KROESE P.C. Firm's EIN: 42-1277139

Firm's address: 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 Phone no.: P52812-3375

P5282

BRUNSTING003613

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

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

Client Copy

Schedule B Income Distribution Deduction

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

Schedule G Tax Computation (see instructions)

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

Other Information

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

P5283

P5284

BRUNSTING003615

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2011

Department of the Treasury Internal Revenue Service

Name of estate or trust

BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

Employer identification number

Client Copy 76-6124195

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

Table with 29 rows for Part I, including items like Adjusted total income, Interest, Taxes, and Adjusted alternative minimum taxable income. Total value 167.

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

Part II Income Distribution Deduction on a Minimum Tax Basis

Table with 13 rows for Part II, including items like Adjusted alternative minimum taxable income, Adjusted tax-exempt interest, and Total distributions. Total value 167.

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

Schedule I (Form 1041) (2011) 25285

P5286

BRUNSTING003617

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

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

Client Copy

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

57	Enter the amount from line 51	57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	
64	Maximum amount subject to the 0% rate	64	2,300
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74	P5287
75	Enter the smaller of line 73 or line 74 here and on line 52	75	

P5288

BRUNSTING003619

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

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

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

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

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

Part I Information About the Estate or Trust

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

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

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

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

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

Part II Information About the Beneficiary

F Beneficiary's identifying number
509-56-6240

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

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



P5289

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

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

P5290

BRUNSTING003621

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

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

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

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

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

Part I Information About the Estate or Trust

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

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

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

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

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

Part II Information About the Beneficiary

F Beneficiary's identifying number
509-56-6228

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

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



P5291

P5292

BRUNSTING003623

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

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

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

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

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

Part I Information About the Estate or Trust

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

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

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

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

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

Part II Information About the Beneficiary

F Beneficiary's identifying number
509-56-6234

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

H Domestic beneficiary Foreign beneficiary

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



For IRS Use Only

P5293

P5294

BRUNSTING003625

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

2011

Department of the Treasury
Internal Revenue Service

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

Final K-1

Amended K-1

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

▶ See back of form and instructions.

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

Part I Information About the Estate or Trust

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

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

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

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

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

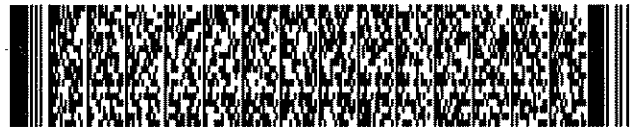
Part II Information About the Beneficiary

F Beneficiary's identifying number
456-25-5947

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

H Domestic beneficiary Foreign beneficiary

For IRS Use Only



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

P5295

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P5296

BRUNSTING003627

Schedule K-1 (Form 1041)

2011

Department of the Treasury Internal Revenue Service

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

Final K-1

Amended K-1

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

See back of form and instructions.

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

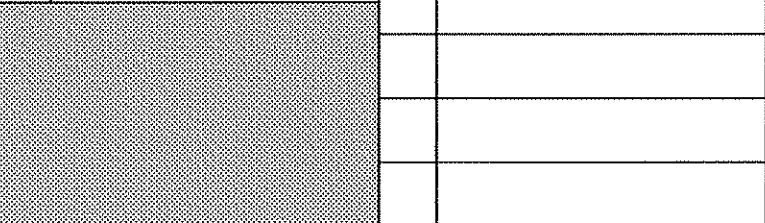
Table with 14 rows and 2 columns. Row 1: Interest income 33. Row 11: Final year deductions. Row 12: Alternative minimum tax adjustment. Row 13: Credits and credit recapture. Row 14: Other information 33 STMT.

Part I Information About the Estate or Trust

Form with fields A-E. A: 76-6124195. B: BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST. C: ANITA BRUNSTING TRUSTEE, 2003 BLOOMINGDALE CIR VICTORIA TX 77904. D: [] Check if Form 1041-T was filed. E: [X] Check if this is the final Form 1041.

Part II Information About the Beneficiary

Form with fields F-G. F: 457-25-1860. G: ANITA BRUNSTING, 203 BLOOMINGDALE CIRCLE VICTORIA TX 77904. H: [X] Domestic beneficiary, [] Foreign beneficiary.



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

For IRS Use Only. Barcode. P5297

P5298

BRUNSTING003629

Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **173**

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

Taxpayer's identifying number

Client Copy 95

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

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

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

1 Taxpayer chose to file this return on paper.

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

Waiver Reference Number _____ Approval Letter Date _____

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

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

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

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

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

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

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

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

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P5299

P5300

BRUNSTING003631

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

CANDY CURTIS

509-56-6240

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 34

P5301

P5302

BRUNSTING003633

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

CAROLE BRUNSTING

509-56-6228

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 34

P5303

P5304

BRUNSTING003635

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

CARL BRUNSTING

509-56-6234

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33

P5305

P5306

BRUNSTING003637

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

AMY BRUNSTING

456-25-5947

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33

P5307

BRUNSTING003638

P5308

BRUNSTING003639

9834X2012 BRUNSTING IRREVOCABLE LIFE

76-6124195

FYE: 3/31/2012

Federal Statements

ANITA BRUNSTING

457-25-1860

Client Copy

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

Description	Amount
INTEREST INCOME	\$ 33

P5309

BRUNSTING003640

P5310

BRUNSTING003641

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

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

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

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

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

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

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

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

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

d Total number of exemptions claimed

Income section table with rows 7-22. Includes taxable interest (463), tax-exempt interest (387), ordinary dividends (13,239), qualified dividends (8,208), wages (58,792), pensions (9,920), rental real estate (41,938), social security benefits (20,642), and total income (152,142).

Adjusted Gross Income section table with rows 23-37. Includes educator expenses, business expenses, health savings account deduction, moving expenses, self-employment tax, and adjusted gross income (152,142).

P5312

BRUNSTING003643

Tax and Credits

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Standard Deduction for—

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

• All others:

Single or Married filing separately, \$5,800

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

Head of household, \$8,500

Client Copy

Other Taxes

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

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

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

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

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

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

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

Payments

If you have a qualifying child, attach Schedule EIC.

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

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

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

b Nontaxable combat pay election **64b**

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

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

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

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

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

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

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

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

Refund

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

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

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

d Account number **586027563523**

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

Amount You Owe

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

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

Third Party Designee

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

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

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

Sign Here

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

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

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

Preparer Use Only

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

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

Firm's address **540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824** Phone no. **712-5313375**

P5314

BRUNSTING003645

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2011

Declaration Control Number (DCN) **00420512019602**

Client Copy

Taxpayer's name
NELVA E BRUNSTING

Social security number
481-30-4685

Spouse's name

Spouse's social security number

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

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

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

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

Taxpayer's PIN: check one box only

- I authorize KROESE & KROESE P.C. to enter or generate my PIN **28905** as my signature on my tax year 2011 electronically filed income tax return. ERO firm name Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature _____ Date **04/02/12**

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN _____ as my signature on my tax year 2011 electronically filed income tax return. ERO firm name Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature _____ Date _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

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

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

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

P5315

P5316

BRUNSTING003647

SCHEDULE A (Form 1040)

Itemized Deductions

2011

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

NELVA E BRUNSTING

Client Copy

Table with columns for line number, description, amount, and total. Rows include Medical and Dental Expenses (Total: 107,482), Taxes Paid (Total: 3,344), Interest You Paid (Total: 60), Gifts to Charity (Total: 60), Casualty and Theft Losses (Total: 20), Job Expenses and Certain Miscellaneous Deductions (Total: 27), and Other Miscellaneous Deductions (Total: 28). Total Itemized Deductions: 110,886.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

P5317

P5318

BRUNSTING003649

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

2011

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Attachment
Sequence No. **08**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

Part I
Interest

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

EDWARD JONES

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

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

2 Add the amounts on line 1

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

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

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

Client Copy

Amount

463

1

2

463

3

4

463

Amount

Part II
Ordinary Dividends

5 List name of payer ▶

CHEVRON CORPORATION

METLIFE

EXXON MOBILE

EDWARD JONES

DEERE & COMPANY

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

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

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

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

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

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

Part III
Foreign Accounts and Trusts

7a At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

8 During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

(See instructions on back.)

Yes	No
	X
	X

P5319

P5320

BRUNSTING003651

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

48-408 Client Copy

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

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

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

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

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

Schedule D (Form 1040) 2011

P5321

P5322

BRUNSTING003653

Part III Summary

Client Copy 9,756

16 Combine lines 7 and 15 and enter the result

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

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

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

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

18

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

19

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

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

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

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

21

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

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

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

Schedule D (Form 1040) 2011

P5323

P5324

BRUNSTING003655

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

▶ See Instructions for Schedule D (Form 1040).

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

2011

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **12A**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

Client Copy 408

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

Note: You must check one of the boxes below. Complete a separate Form 8949, page 1, for each box that is checked.

***Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

- (A) Short-term transactions reported on Form 1099-B with basis reported to the IRS
- (B) Short-term transactions reported on Form 1099-B but basis not reported to the IRS
- (C) Short-term transactions for which you cannot check box A or B

(a) Description of property <small>1</small> (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*
INVSCO BLD AMER BDS INCM		11/22/10	11/10/11	10,509	9,880	
DEERE & CO		05/20/10	02/03/11	25,098	15,800	

2 Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, **line 1** (if **box A** above is checked), **line 2** (if **box B** above is checked), or **line 3** (if **box C** above is checked) ▶ **2** 35,607 25,680 **P5325** 0

P5326

BRUNSTING003657

P5328

BRUNSTING003659

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Part II Income or Loss From Partnerships and S Corporations

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

Client Copy

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43. Total amount 41,938. Includes reconciliation for farming and real estate professionals.

P5329

P5330

BRUNSTING003661

Form **1310**

(Rev. November 2005)

Department of the Treasury
Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0074

Attachment
Sequence No. **87**

▶ See instructions below and on back.

Tax year decedent was due a refund:

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

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

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

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

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

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

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

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

Signature of person claiming refund ▶

Date ▶

P5331

P5332

BRUNSTING003663

Federal Statements

Form 1040, Line 8b - Tax-exempt Interest

Client Copy

Payer	Amount
EDWARD JONES	\$ 387
TOTAL	\$ 387

Form 1040, Dividend Income

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

Capital Gain Distributions

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

Schedule A, Line 1 - Medical and Dental Expenses

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

P5334

BRUNSTING003665

Federal Statements

Schedule A, Line 5 - State and Local Taxes

Client Copy

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

*SALES TAXES ARE BEING DEDUCTED

P5336

BRUNSTING003667

Form 1040	Carryover Report	2011
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Name NELVA E BRUNSTING	Taxpayer Identification Number 481-30-4685
----------------------------------	--

Client Copy

Carryover to 2012

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

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

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

P5338

BRUNSTING003669

Form **1040**

Tax Return History Report - Page 1

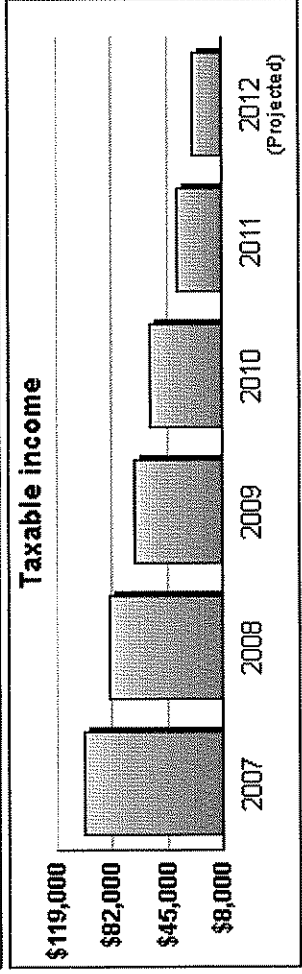
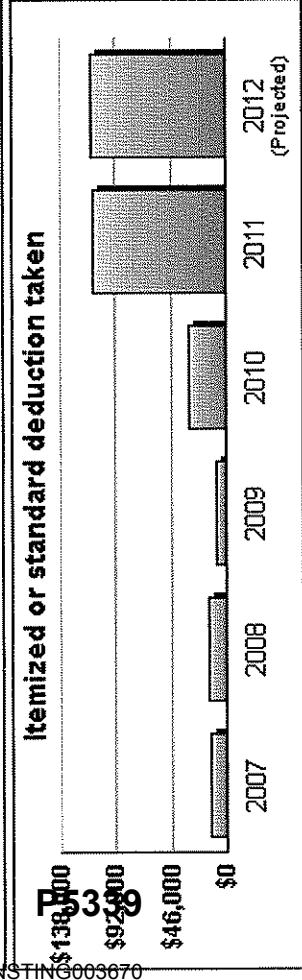
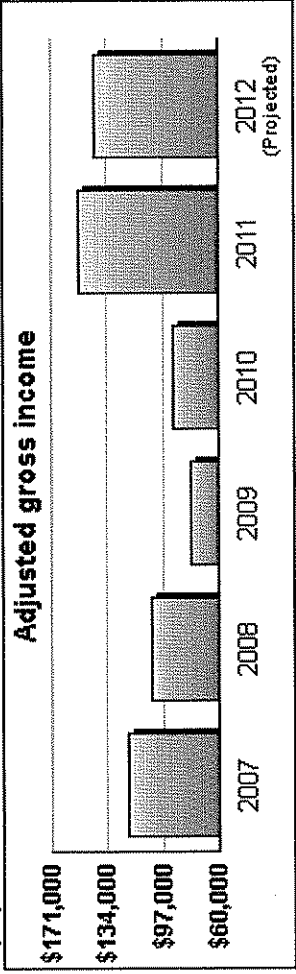
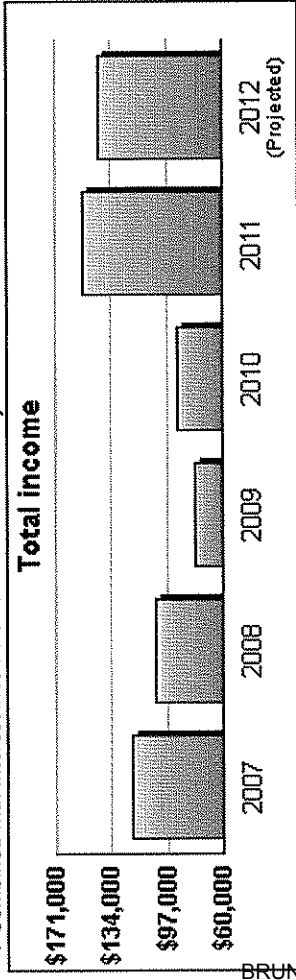
2011

Name **NELVA E BRUNSTING**

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

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

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



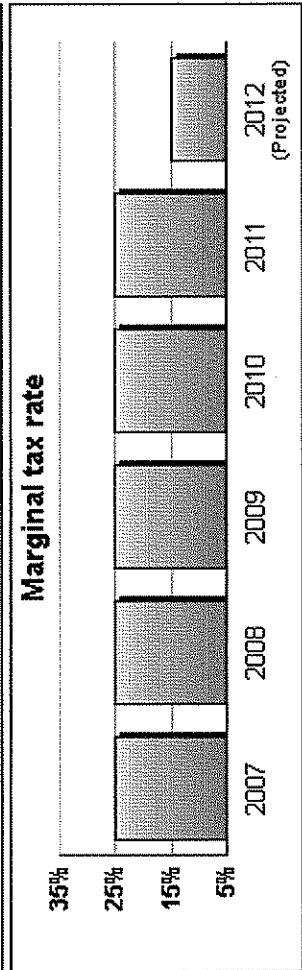
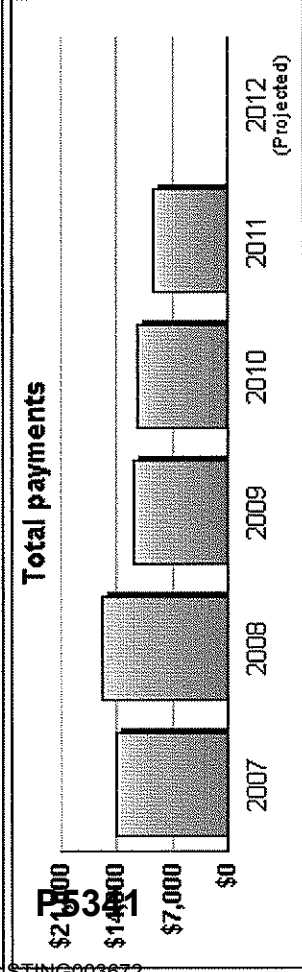
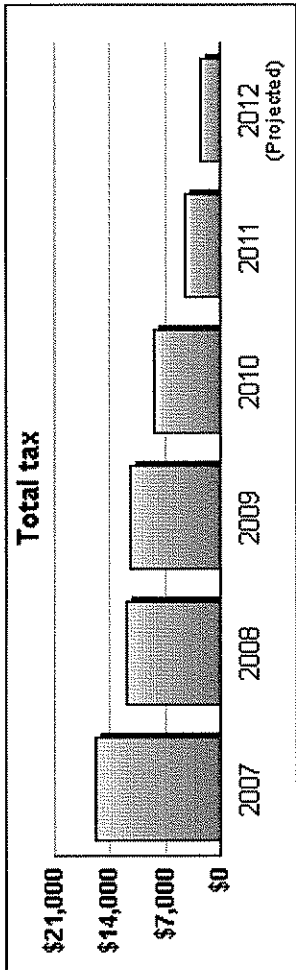
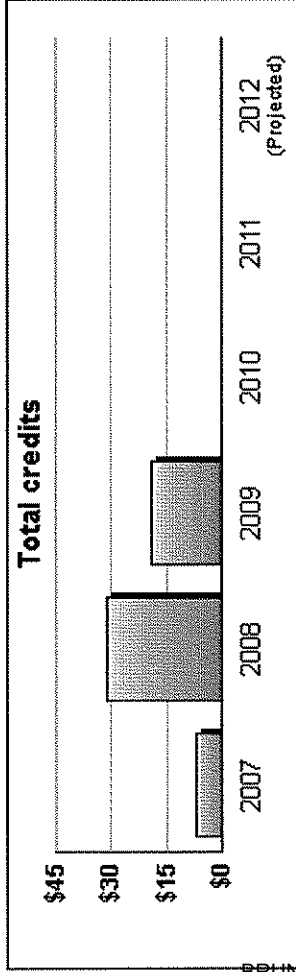
P5340

BRUNSTING003671

Name **NELVA E BRUNSTING**

Taxpayer Identification Number **010-30-4685**

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



P5342

BRUNSTING003673

2011 IA 1040 Iowa Individual Income Tax Form

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



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

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

Client Copy

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

City, State, ZIP
VICTORIA TX 77904

Spouse SSN Your SSN 481-30-4685

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

STEP 2 Filing Status: Mark one box only.

Residence on 12/31/11
County Number 00 School District Number 0000

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

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

STEP 3 Exemptions table with columns for Personal Credit, Dependents, and Spouse/Status 3 vs You or Joint.

STEP 4 Gross Income table with 15 rows of income categories and columns for Spouse/Status 3 and You or Joint.

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

STEP 5 Adjustments to Income table with 11 rows of adjustment categories and columns for Spouse/Status 3 and You or Joint.

STEP 6 Federal Tax Addition and Deduction table with 5 rows of tax categories and columns for Spouse/Status 3 and You or Joint.

P5343



P5344

BRUNSTING003675

2011 IA 1040, page 2

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

STEP 7 Taxable Income
36. BALANCE. From side 1, line 35 121,626
37. Total itemized deductions from federal Schedule A 109,824
38. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A
39. Iowa income tax if included in line 5 of federal Schedule A 109,824
40. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A
41. Other deductions
42. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [] Standard 109,824
43. TAXABLE INCOME. SUBTRACT line 41 from line 36. 11,802

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

STEP 8 Tax, Credits and Checkoff Contributions
43. Tax from tables or alternate tax 359
44. Iowa lump-sum tax. 25% of federal tax from form 4972
45. Iowa minimum tax. Attach IA 6251.
46. Total tax. ADD lines 43, 44, and 45. 359
47. Total exemption credit amount(s) from Step 3, side 1 60
48. Tuition and textbook credit for dependents K-12
49. Total credits. ADD lines 47 and 48. 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 return. 299
52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero. 0 0
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.
54. BALANCE. SUBTRACT line 53 from line 52.
55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54. 0 0
56. Total Tax. ADD lines 54 and 55.
57. Total tax before contributions. ADD columns A & B on line 56 and enter here. 0
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
58a: Fish/Wildlife 58b: State Fair 58c: Firefighters/Veterans 58d: Child Abuse Prevention Enter total. 58. 0
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. 0

STEP 9 Credits
60. Iowa income tax withheld
61. Estimated and voucher payments made for tax year 2011 690
62. Out-of-state tax credit. Attach IA 130.
63. Motor fuel tax credit. Attach IA 4136.
64. Check One: [] Child and dependent care credit OR [] Early childhood development credit
65. Iowa earned income tax credit. See Instructions.
66. Other refundable credits. Attach IA 148 Tax Credits Schedule.
67. TOTAL. ADD lines 60 - 66. 690
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here. 690

STEP 10 Refund or Amount You Owe
69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 690
70. Amount of line 69 to be REFUNDED REFUND 690
For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
71. Amount of line 69 to be applied to your 2012 estimated tax
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.
73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [] Check if annualized income method is used.
74. Penalty and interest. 74a. Penalty 74b. Interest ADD Enter total
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT
You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Treasurer, State of Iowa.

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

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

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

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

Daytime Telephone Number

712-722-3375 Daytime Telephone Number

This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESSES: See lines 70 and 75 above.



P5346

BRUNSTING003677

Declaration Control Number (DCN)

00 - 420512 - 01960 - 2

Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 8453-IND

Iowa Individual Income Tax Declaration for an E-File Return

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

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

B. Spouse (filing status 3)

A. You or Joint

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

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

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

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

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

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

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

Sign Here → _____ Date _____

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

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

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

ERO Use Only	ERO Signature RICHARD K RIKKERS CPA	Date 04/05/12	Check if paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00144154
	Firm's name (or yours if self-employed), address and ZIP code KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824	FEIN 42-1277139	Phone Number 712-722-3375		
Paid Preparer Use Only	Paid Preparer's Signature [Signature]	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address and ZIP code	FEIN	Phone Number P5347 712-722-3375		

Do Not Mail This Form.
CS

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

BRUNSTING003678 41-011a (02/28/12)

P5348

BRUNSTING003679

Iowa Itemized Deductions

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

Client Copy
Social Security Number

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

481-30-4685

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

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

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

P5349



P5350

BRUNSTING003681

Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number

Client Copy 30985

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

PART I: You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

INTEREST INCOME

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

Interest Income. List Names of All Payers.

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

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

DIVIDEND INCOME

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

Dividend Income. List Names of All Payers.

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

P5351

P5352

BRUNSTING003683

Iowa Nonresident and Part-year Resident Credit

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

NELVA E BRUNSTING

Social Security Number

Client Copy 300985

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

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

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

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

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

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

ENTER THIS AMOUNT ON LINE 51, IA 1040
P5353



P5354

BRUNSTING003685

Iowa Minimum Tax Computation

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

SSN or FEIN

Client Copy

481-30-4685

NELVA E BRUNSTING

PART I: Adjustments and Preferences. See instructions.

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

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

PART II: Alternative Minimum Taxable Income

Table with 19 rows for alternative minimum taxable income. Includes taxable income, net operating loss deduction, and alternative minimum taxable income: 18,950.

PART III: Exemption Amount and Alternative Minimum Tax

Table with 28 rows for exemption amount and alternative minimum tax. Includes exemption levels, multiplication by 25% and 6.7%, and final Iowa minimum tax: 0.

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

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

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

P5355



P5356

BRUNSTING003687

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](#)

P5357

2006 IA 1040 Iowa Individual Income Tax Long Form

or fiscal year beginning 2006 and ending 2006 and ending
STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Last name A. BRUNSTING	Your first name/middle initial ELMER H	Social Security Number 282-32-8905
Spouse's last name B. BRUNSTING	Spouse's first name/middle initial NELVA E	Social Security Number 481-30-4685

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

City, State, ZIP
HOUSTON TX 77079-5914

Are your name, your spouse's name, if applicable, and your address the same as on last year's return?
 YES NO

Your Occupation RETIRED
Spouse's Occupation RETIRED
Residence on 12/31/06 County No. 00 Sch. Dist. No. 0000
School District Name

STEP 2 Filing Status: Mark one box only.

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

STEP 3 Exemptions

YOU (& spouse IF filing jointly)

SPOUSE (IF filing status 3)

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

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4	1. Wages, salaries, tips, etc.	1.			
Figure	2. Taxable interest income. If more than \$1,500, complete Sch. B	2.	2,979	2,981	
your	3. Ordinary dividend income. If more than \$1,500, complete Sch. B	3.	10,047	10,270	
gross	4. Alimony received	4.			
income	5. Business income/(loss) from Federal Schedule C or C-EZ	5.			
	6. Capital gain/(loss) from Federal Schedule D	6.	9,781	9,781	
	7. Other gains/(losses) from Federal form 4797	7.			
	8. Taxable IRA distributions	8.	1,103	2,163	
	9. Taxable pensions and annuities	9.		20,694	
	10. Rents, royalties, partnerships, estates, etc.	10.		23,638	
	11. Farm income/(loss) from Federal Schedule F	11.			
	12. Unemployment compensation	12.			
	13. Taxable Social Security benefits	13.	4,463	10,075	
	14. Other income, gambling income, bonus depreciation adjustment	14.			
	15. GROSS INCOME. ADD lines 1-14	15.		28,373	79,602
STEP 5	16. Payments to an IRA, KEOGH or SEP	16.			
Figure	17. One-half of self-employment tax	17.			
your	18. Health insurance deduction	18.	1,062	1,062	
adjust-	19. Penalty on early withdrawal of savings	19.			
ments	20. Alimony paid	20.			
to	21. Pension/retirement income exclusion	21.	552	11,448	
income	22. Moving expense deduction from Federal form 3903	22.			
	23. Iowa capital gains deduction	23.			
	24. Other adjustments	24.			
	25. Total adjustments. ADD lines 16-24	25.		1,614	12,510
	26. NET INCOME. SUBTRACT line 25 from line 15	26.		26,759	67,092
STEP 6	27. Federal income tax refund / overpayment received in 2006	27.			
Figure	28. Self-employment/household employment taxes	28.			
your	29. Addition for Federal taxes. ADD lines 27 and 28	29.			
Federal	30. Total. ADD lines 26 and 29	30.		26,759	67,092
tax	31. Federal tax withheld	31.			
addition	32. Federal estimated tax payments made in 2006	32.	3,554	9,446	
and	33. Additional Federal tax paid in 2006 for 2005 and prior years	33.	1,692	11,004	
deduc-	34. Deduction for Federal taxes. ADD lines 31, 32, and 33	34.		5,246	20,450
tion	35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2	35.		21,513	P5358 642

Step 1-2's, payment, and voucher here.

2006 IA 1040, page 2

B. Spouse/Status 3

A. You or Joint

B. Spouse/Status 3

A. You or Joint

STEP 7	36. BALANCE. From side 1, line 35.	36.	21,513	46,642
Figure your taxable income	37. Total itemized deductions from Federal Schedule A Taxpayers with bonus depreciation must use Iowa Schedule A	37.		
	38. Iowa income tax if included in line 5 of Federal Schedule A	38.		
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A	39.	1,454	3,645
	40. Other deductions.	40.		
	41. Deduction. Check one box. <input checked="" type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard.	41.	1,454	3,645
	42. TAXABLE INCOME. SUBTRACT line 41 from line 36.	42.	20,059	42,997
STEP 8 Figure your tax, credits and contribution	43. Tax from tables or alternate tax	43.	884	2,467
	44. Iowa lump-sum tax. 25% of Federal tax from form 4972.	44.		
	45. Iowa minimum tax. Attach IA 6251.	45.		
	46. Total tax. ADD lines 43, 44 and 45.	46.	884	2,467
	47. Total exemption credit amount(s) from Step 3, side 1	47.	60	60
	48. Iowa earned income credit: 6.5% (.065) of Federal credit	48.		
	49. Tuition and textbook credit.	49.		
	50. Total credits. ADD lines 47, 48 and 49.	50.	60	60
	51. BALANCE. SUBTRACT line 50 from line 46. If less than zero, enter zero.	51.	824	2,407
	52. Credit for nonresident or part-year resident. Attach IA 126 and Federal return.	52.	824	1,560
53. BALANCE. SUBTRACT line 52 from line 51. If less than or equal to zero, enter zero.	53.	0	847	
54. Other Iowa credits. Attach IA 148 Tax Credits Schedule.	54.			
55. BALANCE. SUBTRACT line 54 from line 53.	55.		847	
56. School district surtax/EMS surtax. (take percentage from table, multiply by line 55).	56.	0	0	
57. Total Tax. ADD lines 55 and 56.	57.		847	
58. Total tax before contributions. ADD Columns A & B on line 57 and enter here.	58.		847	
59. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.	59.			
59a: Fish/Wildlife	59b: State Fair	59c: Firefighters/Keoplowa	59d: Veterans	ADD Enter total.
60. TOTAL TAX AND CONTRIBUTIONS. ADD lines 58 and 59.	60.		847	

STEP 9 Figure your credits	61. Iowa income tax withheld.	61.		
	62. Estimate and voucher payments made for tax year 2006	62.		2,000
	63. Out-of-state tax credit. Attach IA 130.	63.		
	64. Motor vehicle fuel tax credit. Attach IA 4136.	64.		
	65. Check One: <input type="checkbox"/> Child and dependent care credit OR <input type="checkbox"/> Early childhood development credit	65.		
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.		
	67. TOTAL. ADD lines 61-66.	67.		2,000
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.	68.		2,000	

STEP 10 Figure your refund or amount you owe	69. If line 68 is more than line 60, SUBTRACT line 60 from line 68. This is the amount you overpaid.	69.		1,153
	70. Amount of line 69 to be REFUNDED	70.		305
	71. Amount of line 69 to be applied to your 2007 estimated tax	71.	242	606
	72. If line 68 is less than line 60, SUBTRACT line 68 from line 60. This is the AMOUNT OF TAX YOU OWE.	72.		
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. <input type="checkbox"/> Check if annualized income method is used	73.		
74. Penalty and interest. 74a. Penalty. 74b. Interest. ADD Enter total	74.			
75. TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter here. PAY THIS AMOUNT	75.			

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

SPOUSE		YOURSELF	
\$1.50 to Republican Party	<input type="checkbox"/>	\$1.50 to Republican Party	<input type="checkbox"/>
\$1.50 to Democratic Party	<input type="checkbox"/>	\$1.50 to Democratic Party	<input type="checkbox"/>
\$1.50 to Campaign Fund	<input type="checkbox"/>	\$1.50 to Campaign Fund	<input type="checkbox"/>

STEP 12 NEXT YEAR,

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

0. Yes
1. No

STEP 13 COW-CALF REFUND Attach IA 132.

Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).

Spouse: \$ _____
You: \$ _____

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

PLEASE SIGN HERE

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

RICHARD K RIKKERS CPA 4/03/07

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Daytime Telephone Number _____

Preparer's Signature _____ Date _____

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824

Address
712-722-3375

Daytime Telephone Number _____ Mailing Addresses: See lines 70 and 75 above.

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

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING	Social Security Number 282-32-8905
---	--

NOTE: If you have Federal Bonus Depreciation, please see the 2006 Expanded Instructions on our Web site.
Do not include health insurance premiums deducted on IA 1040, line 18.

Medical and Dental Expenses	1.	Medical and dental expenses	1.	
	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2.	
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	0
Taxes You Paid	4.	Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX. Include School District Surtax and EMS Surtax paid in 2006.	4.	
	5.	Real estate taxes	5.	1,003
	6.	Personal property taxes, including vehicle registration	6.	
	7.	Other taxes. List the type and amount.	7.	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	1,003
Interest You Paid	9a.	Home mortgage interest and points reported on Federal form 1098	9a.	
	9b.	Home mortgage interest not reported on Federal form 1098	9b.	
	10.	Points not reported on Federal form 1098	10.	
	11.	Investment interest. Attach Federal form 4952 if required.	11.	
	12.	Add lines 9a-11. Enter total here.	12.	
Gifts to Charity	13.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 54).	13.	4,096
	14.	Other than by cash or check. You must attach Federal form 8283 if more than \$500.	14.	
	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 Loss	17.	Casualty or theft loss(es). Attach Federal form 4684.	17.	
Job Expenses and Misc. Deductions	18.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required.	18.	
	19.	Tax preparation fees	19.	
	20.	Other expenses. List type and amount.	20.	
	21.	Add the amounts on lines 18, 19, and 20. Enter the total here.	21.	
	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.	23.	0
Other Misc. Deductions	24.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	24.	
Total Itemized Deductions	25.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is \$150,500 or less (\$75,250 or less if married filing separately for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here	25.	5,099
		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 \$150,500 (\$75,250 if married filing separately for Federal tax purposes), you must complete the Iowa 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.		

Proration of Deductions Between Spouses	Complete lines 26 through 30 ONLY if you are using filing status 3 or 4.		SPOUSE	YOU
	26.	Enter the Iowa net income of both spouses from IA 1040, line 26.	26,759	67,092
	27.	Total Iowa net income, add columns 26a and 26b. Enter the total here.		93,851
	28.	Divide the amount on line 26a by the amount on line 27. Enter the percentage here.		71.488%
	29.	Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A	(YOU)	3,645
30.	Subtract line 29 from line 25. 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)	1,454	

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

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING	Social Security Number 282-32-8905
---	--

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 2006. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
BANK OF AMERICA			X	601
EDWARD JONES			X	4,115
EDWARD JONES			X	1,244
Total Taxable Interest Income.				5,960
Add the amounts; 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 INCOME For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

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

Iowa Nonresident and Part-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 SPOUSE

You are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

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

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

- Wages, salaries, tips, etc.
- Taxable interest income
- Ordinary dividend income
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses)
- Taxable IRA distributions
- Taxable pensions and annuities
- Rents, royalties, partnerships, estates, etc.
- Farm income or (loss)
- Unemployment compensation
- Taxable Social Security benefits.
- Other income, gambling income, bonus depreciation adjustment
- GROSS INCOME.** ADD lines 1-14.
- Payments to an IRA, KEOGH or SEP while an Iowa resident
- Deduction for self-employment tax
- Health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Pension/retirement income exclusion
- Moving expense deduction into Iowa only
- Iowa capital gains deduction
- Other adjustments
- Total adjustments. ADD lines 16-24.
- IOWA NET INCOME.** SUBTRACT line 25 from line 15.
- All-source net income from line 26, IA 1040
- Iowa income percentage: Divide line 26 by line 27 and enter percentage.
- Nonresident/part-year resident credit percentage:
Subtract the percentage on line 28 from 100.0%.
- Iowa tax on total income from line 43, IA 1040
- Total credits from line 50, IA 1040
- Tax after credits. Subtract line 31 from line 30.
- Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		23,638
11.		
12.		
13.		
14.		
15.		23,638
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		23,638
27.	26,759	67,092
	100.0%	100.0%
28.	%	35.2%
29.	100.0%	64.8%
30.	884	2,467
31.	60	60
32.	824	2,407
33.	824	1,560

ENTER THIS AMOUNT ON LINE 52 OF IA 1040

Iowa 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 on line 7.

1. Medical and dental (line 2, federal form 6251)	1.	
2. Taxes (line 3, federal form 6251 less any Iowa 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 6251)	3.	
4. Miscellaneous itemized deductions (line 5, federal form 6251)	4.	
5. Refund of taxes (line 7, federal form 6251 less any Iowa 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)	7.	
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 (ln. 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.	k. Section 1202 exclusion (line 12) k.	
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.	0
g. Mining costs (line 22) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12	13.	1,003

PART II: Alternative Minimum Taxable Income

14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14.	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.	42,997
18. Add lines 13 and 17	18.	44,000
19. Alternative tax net operating loss deduction (see instructions)	19.	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	44,000

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	26.	26,500
27. Multiply line 26 by 6.7% (0.067)	27.	1,776
28. Regular tax after credits. See instructions.	28.	2,407
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 Iowa net income plus Iowa adjustments and preferences (see instructions). If less than zero, enter zero.	30.	23,638
31. Total net income plus total adjustments and preferences (see instructions)	31.	68,095
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32.	0.347
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.

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 \(12/31/06\) - Form 1040 Page 1](#)
[US Tax Return \(12/31/06\) - Form 1040 Page 2](#)
[US Tax Return \(12/31/06\) - Schedule B](#)
[US Tax Return \(12/31/06\) - Schedule D Page 1](#)
[US Tax Return \(12/31/06\) - Schedule D Page 2](#)
[US Tax Return \(12/31/06\) - Schedule E Page 2](#)
[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](#)
[US Tax Return \(12/31/06\) - Cap Gain Tax Wrk](#)

P5364

Form 1040

Department of the Treasury - Internal Revenue Service U.S. Individual Income Tax Return 2006

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

Label (See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

Form header section containing taxpayer information: For the year Jan. 1-Dec. 31, 2006, ending 2006, ending 20. OMB No. 1545-0074. Your first name and initial: ELMER H, Last name: BRUNSTING. Your social security number: 282-32-8905. If a joint return, spouse's first name and initial: NELVA E, Last name: BRUNSTING. Spouse's social security number: 481-30-4685. Home address: 13630 PINEROCK LN, Apt. no. City, town or post office, state, and ZIP code: HOUSTON TX 77079-5914.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qual. child for child tax cr. (see page 19) Boxes checked on 6a and 6b: 2. No. of children on 6c who: lived with you, did not live with you due to divorce or separation (see page 20). Dependents on 6c not entered above. Add numbers on lines above: 2.

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a 4,796 b Tax-exempt interest. Do not include on line 8a 8b 1,244 9a Ordinary dividends. Attach Schedule B if required 9a 20,317 b Qualified dividends (see page 23) 9b 15,420 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24) 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 19,562 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount (see page 25) 15b 3,266 16a Pensions and annuities 16a b Taxable amount (see page 26) 16b 20,694 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 23,638 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a 29,076 b Taxable amount (see page 27) 20b 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 21. This is your total income 22 116,988

Adjusted Gross Income 23 Archer MSA deduction. Attach Form 8853 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 One-half of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction (see page 29) 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction (see page 31) 32 33 Student loan interest deduction (see page 33) 33 34 Jury duty pay you gave to your employer 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 31a and 32 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37 116,988

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	116,988
	39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked 39a	2	
		if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. 39b		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b		
Standard Deduction for-	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,300
* People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34. * All others: Single or Married filing separately, \$5,150 Married filing jointly or Qualifying widow(er), \$10,300 Head of household, \$7,550	41	Subtract line 40 from line 38	41	104,688
	42	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
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	98,088
	44	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	14,143
	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
	46	Add lines 44 and 45	46	14,143
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Credit for the elderly or the disabled. Attach Schedule R	49	
	50	Education credits. Attach Form 8863	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Child tax credit (see page 42). Attach Form 8901 if required	53	
	54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859	54	
	55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> 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 Taxes	58	Self-employment tax. Attach Schedule SE	58	
	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
	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
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	
	65	2006 estimated tax payments and amount applied from 2005 return	65	16,000
	66a	Earned income credit (EIC)	66a	
	b	Nontaxable combat pay election 66b		
	67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	
	68	Additional child tax credit. Attach Form 8812	68	
	69	Amount paid with request for extension to file (see page 60)	69	
	70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	40
	72	Add ln. 64, 65, 66a, & 67 - 71. These are your total payments	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
Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	75	Amount of line 73 you want applied to your 2007 estimated tax	75	1,897
Amount You Owe	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62	76	
	77	Estimated tax penalty (see page 62)	77	

Do you want to allow another person to discuss this return with the IRS (see page 63)? Yes. Complete the following. No

Designee's name **PREPARER** Personal identification number (PIN) _____ Phone no. _____

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

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

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation **RETIRED**

Paid Preparer's Use Only

Preparer's signature **RICHARD K RIKKERS CPA** Date **4/03/07** Check if self-employed Preparer's SSN or PTIN **P00144154**

Firm's name (or yours if self-employed), address, and ZIP code **KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824** EIN **42-1277139** Phone no. **712-722-3375**

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

ELMER H & NELVA E BRUNSTING

282-32-8905

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

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

Table with 2 columns: Description (lines 1-4) and Amount. Includes entries for BANK OF AMERICA, DEPT OF TREASURY H BONDS, EDWARD JONES, TAXABLE INTEREST INCOME, TAX-EXEMPT INTEREST, and SUBTOTAL.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

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

Table with 2 columns: Description (line 5) and Amount. Includes entries for DEERE & CO, EDWARD JONES, EXXON MOBIL, FRANKLIN TEMPLETON, and METLIFE.

Part III Foreign Accounts and Trusts

(See page B-2.)

Table with 3 columns: Question (7a, 8) and Yes/No checkboxes. Includes questions about foreign accounts and foreign trusts.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2006

Attachment
Sequence No. **12**

Name(s) shown on return

ELMER H & NELVA E BRUNSTING

Your social security number

282-32-8905

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2		
3	Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				6
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7
					0

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(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 CITIGROUP 8/17/87	1/03/06	19,956	1,028	18,928
	27000 SHARES HOUSEHOLD FINANCE VARIOUS	8/02/06	27,144	27,000	144
9	Enter your long-term totals, if any, from Schedule D-1, line 9		9		
10	Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10	64,560	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13	Capital gain distributions. See page D-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 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
					19,562

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

Schedule D (Form 1040) 2006

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below</p>	16	19,562
<p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions</p>	18	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions</p>	19	
<p>20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> 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. <input type="checkbox"/> 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.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> ● The loss on line 16 or ● (\$3,000), or if married filing separately, (\$1,500) <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

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

Your social security number

ELMER H & NELVA E BRUNSTING

282-32-8905

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? [] Yes [X] No
If you answered "Yes," see page E-6 before completing this section.

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

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

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

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

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

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

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40 (23,638), 41 (23,638), 42 (32,957), 43.

Alternative Minimum Tax-Individuals

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR
ELMER H & NELVA E BRUNSTING

Your social security number
282-32-8905

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

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, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	116,988
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 38	
3	Taxes from Schedule A (Form 1040), line 9	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	
6	If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-7 of the Instructions for Schedule A (Form 1040)	
7	Tax refund from Form 1040, line 10 or line 21	
8	Investment interest expense (difference between regular tax and AMT)	
9	Depletion (difference between regular tax and AMT)	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	
11	Interest from specified private activity bonds exempt from the regular tax	984
12	Qualified small business stock (7% of gain excluded under section 1202)	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
16	Disposition of property (difference between AMT and regular tax gain or loss)	
17	Depreciation 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)	0
19	Loss limitations (difference between AMT and regular tax income or loss)	0
20	Circulation costs (difference between regular tax and AMT)	
21	Long-term contracts (difference between AMT and regular tax income)	
22	Mining costs (difference between regular tax and AMT)	
23	Research and experimental costs (difference between regular tax and AMT)	
24	Income from certain installment sales before January 1, 1987	
25	Intangible drilling costs preference	
26	Other adjustments, including income-based related adjustments	
27	Alternative tax net operating loss deduction	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$200,100, see page 7 of the instructions.)	117,972

Part II Alternative 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 household \$112,500 \$42,500	}	
	Married filing jointly or qualifying widow(er) 150,000 62,550		
	Married filing separately 75,000 31,275		
	If line 28 is over the amount 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 Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	55,422	
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see page 8 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. 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, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	10,561	
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)		
33	Tentative minimum tax. 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, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	14,143	
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	0	

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30		36	55,422
37	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 figured for the AMT, if necessary) (see page 10 of the instructions)	34,982	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured 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 figured for the AMT, if necessary).	34,982	39	
40	Enter the smaller of line 36 or line 39		40	34,982
41	Subtract line 40 from line 36		41	20,440
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		42	5,314
43	Enter: <ul style="list-style-type: none"> ● \$61,300 if married filing jointly or qualifying widow(er), ● \$30,650 if single or married filing separately, or ● \$41,050 if head of household. 	61,300	43	
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 you did not complete either worksheet for the regular tax, enter -0-	63,106	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	0	45	
46	Enter the smaller of line 36 or line 37	34,982	46	
47	Enter the smaller of line 45 or line 46		47	
48	Multiply line 47 by 5% (.05)		48	
49	Subtract line 47 from line 46	34,982	49	
50	Multiply line 49 by 15% (.15)		50	5,247
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.				
51	Subtract line 46 from line 40		51	
52	Multiply line 51 by 25% (.25)		52	
53	Add lines 42, 48, 50, and 52		53	10,561
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		54	14,410
55	Enter the smaller of line 53 or line 54 here and on line 31		55	10,561

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions on back.

Name(s) shown on tax return

Your social security number

282-32-8905

Employer ID number (EIN), if any

ELMER H & NELVA E BRUNSTING

A Did you actively participate in the operation of this farm during 2006 (see instructions)? Yes No

Part I Gross Farm Rental Income-Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops		1	30,084
2a	Cooperative distributions (Form(s) 1099-PATR)	2a 499	2b	499
3a	Agricultural program payments (see instructions)	3a 2,374	3b	2,374
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election		4a	
b	CCC loans forfeited	4b	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2006	5a	5b	
c	If election to defer to 2007 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2005		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42		7	32,957

Part II Expenses-Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9 1,748		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		24	Seeds and plants	24	3,057
14	Feed	14		25	Storage and warehousing	25	1,226
15	Fertilizers and lime	15 792		26	Supplies	26	
16	Freight and trucking	16		27	Taxes	27	2,496
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a		30a	
b	Other	19b		b		30b	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g (see instructions)			31		31	9,319
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33			32		32	23,638
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)			33a	All investment is at risk.		
	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40			33b	Some invest. is not at risk.		
				33c			

For Paperwork Reduction Act Notice, see instructions on back.

Form **1040****Qualified Dividends and Capital Gain Tax Worksheet****2006**

Name ELMER H & NELVA E BRUNSTING	Taxpayer Identification Number 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	1.	98,088
2. Enter the amount from Form 1040, line 9b	2.	15,420
3. Are you filing Schedule D? <input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0- <input type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	19,562
4. Add lines 2 and 3	4.	34,982
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.	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 ● \$61,300 if married filing jointly or qualifying widow(er), or ● \$41,050 if head of household	8	61,300
9. Is the amount on line 7 equal to or more than the amount on line 8? <input checked="" type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the "No" box <input type="checkbox"/> No. Enter the amount from line 7	9.	
10. Subtract line 9 from line 8	10.	
11. Multiply line 10 by 5% (.05)	11.	
12. Are the amounts on lines 6 and 10 the same? <input type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16 <input checked="" type="checkbox"/> 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-)	13.	
14. Subtract line 13 from line 12	14.	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 Computation Worksheet, whichever applies	16.	8,896
17. Add lines 11, 15, and 16	17.	14,143
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	17,634
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	19.	14,143

P5374

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](#)

P5375

IA 1040 Iowa Individual Income Tax Long Form 2007

or fiscal year beginning 2007 and ending 2007
STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name A. BRUNSTING	Your first name/middle initial ELMER H	Your Social Security Number 282-32-8905	<input checked="" type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/07.
Spouse's last name B. BRUNSTING	Spouse's first name/middle initial NELVA E	Spouse's Social Security Number 481-30-4685	

Current mailing address (number and street, apartment, lot or suite number) or PO Box 13630 PINEROCK LN	Are your name, your spouse's name, if applicable, and your address the same as on last year's return? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Your Occupation RETIRED
City, State, ZIP HOUSTON TX 77079-5914		Spouse's Occupation RETIRED

STEP 2 Filing Status: Mark one box only.

1 <input type="checkbox"/> Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO ▲	Residence on 12/31/07 County No. 00 Sch. Dist. No. 0000
2 <input type="checkbox"/> Married filing a joint return. (Two-income families may benefit by using status 3 or 4)	
3 <input checked="" type="checkbox"/> Married filing separately on this combined return. Spouse use column B.	School District Name
4 <input type="checkbox"/> Married filing separate returns. Spouse's name: _____ SSN: _____ ▲ Income: \$ _____	
5 <input type="checkbox"/> Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.	
6 <input type="checkbox"/> Qualifying widow(er) with dependent child. Name: _____ SSN: _____	

STEP 3 Exemptions

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

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4				
1. Wages, salaries, tips, etc.	1. _____	1. _____		
2. Taxable interest income. If more than \$1,500, complete Sch. B	2. <u>2,699</u>	2. <u>2,701</u>		
Figure 3. Ordinary dividend income. If more than \$1,500, complete Sch. B	3. <u>10,709</u>	3. <u>10,712</u>		
your 4. Alimony received	4. _____	4. _____		
gross 5. Business income/(loss) from Federal Schedule C or C-EZ	5. _____	5. _____		
income 6. Capital gain/(loss) from Federal Schedule D	6. <u>2,203</u>	6. <u>2,203</u>		
7. Other gains/(losses) from Federal form 4797	7. _____	7. _____		
8. Taxable IRA distributions	8. <u>1,416</u>	8. <u>2,700</u>		
9. Taxable pensions and annuities	9. _____	9. <u>20,696</u>		
10. Rents, royalties, partnerships, estates, etc.	10. _____	10. <u>25,335</u>		
11. Farm income/(loss) from Federal Schedule F	11. _____	11. _____		
12. Unemployment compensation	12. _____	12. _____		
13. Taxable Social Security benefits	13. <u>2,709</u>	13. <u>7,070</u>		
14. Other income, gambling income, bonus depreciation adjustment	14. _____	14. _____		
15. GROSS INCOME. ADD lines 1-14	15. <u>19,736</u> ▲	15. <u>71,417</u>		
STEP 5				
16. Payments to an IRA, KEOGH or SEP	16. _____	16. _____		
17. One-half of self-employment tax	17. _____	17. _____		
Figure 18. Health insurance deduction	18. <u>1,270</u>	18. <u>1,270</u>		
your 19. Penalty on early withdrawal of savings	19. _____	19. _____		
adjust- 20. Alimony paid	20. _____	20. _____		
ments 21. Pension/retirement income exclusion	21. <u>685</u> ▲	21. <u>11,315</u>		
to 22. Moving expense deduction from Federal form 3903	22. _____	22. _____		
income 23. Iowa capital gains deduction.	23. ▲	23. _____		
24. Other adjustments	24. _____	24. _____		
25. Total adjustments. ADD lines 16-24	25. <u>1,955</u> ▲	25. <u>12,585</u>		
26. NET INCOME. SUBTRACT line 25 from line 15	26. <u>17,781</u> ▲	26. <u>58,832</u>		
STEP 6				
27. Federal income tax refund / overpayment received in 2007	27. <u>541</u> ▲	27. <u>1,316</u>		
Figure 28. Self-employment/household employment taxes	28. ▲	28. _____		
your 29. Addition for Federal taxes. ADD lines 27 and 28	29. _____	29. <u>541</u>		<u>1,316</u>
Federal 30. Total. ADD lines 26 and 29	30. <u>18,322</u>	30. <u>60,148</u>		
tax 31. Federal tax withheld	31. ▲	31. _____		
addition 32. Federal estimated tax payments made in 2007	32. <u>3,605</u> ▲	32. <u>11,015</u>		
and 33. Additional Federal tax paid in 2007 for 2006 and prior years	33. ▲	33. _____		
deduc- 34. Deduction for Federal taxes. ADD lines 31, 32, and 33	34. <u>3,605</u>	34. <u>11,015</u>		
tion 35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2	35. <u>14,717</u>	35. <u>P5376</u> 133		

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

2007 IA 1040, page 2

B. Spouse/Status 3

A. You or Joint

B. Spouse/Status 3

A. You or Joint

STEP 7 36. BALANCE. From side 1, line 35. 36. 14,717 49,133

Figure your taxable income

37. Total itemized deductions from Federal Schedule A... 37.
38. Iowa income tax if included in line 5 of Federal Schedule A... 38.
39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A... 39. 1,170 3,873
40. Other deductions... 40.
41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [] Standard... 41. 1,170 3,873
42. TAXABLE INCOME. SUBTRACT line 41 from line 36. 42. 13,547 45,260

Complete lines 37-40 ONLY if you itemize.

STEP 8 Figure your tax, credits and contribution

43. Tax from tables or alternate tax... 43. 470 2,618
44. Iowa lump-sum tax. 25% of Federal tax from form 4972... 44.
45. Iowa minimum tax. Attach IA 6251... 45.
46. Total tax. ADD lines 43, 44 and 45. 46. 470 2,618
47. Total exemption credit amount(s) from Step 3, side 1... 47. 60 60
48. Tuition and textbook credit... 48.
49. Total credits. ADD lines 47 and 48. 49. 60 60
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. 50. 410 2,558
51. Credit for nonresident or part-year resident. Attach IA 126 and Federal return. 51. 410 1,457
52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero. 52. 0 1,101
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. 53.
54. BALANCE. SUBTRACT line 53 from line 52. 54. 1,101
55. School district surtax/EMS surtax. (take percentage from table, multiply by line 54). 55. 0 0
56. Total Tax. ADD lines 54 and 55. 56. 1,101
57. Total tax before contributions. ADD Columns A & B on line 56 and enter here. 57. 1,101
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
58a: Fish/Wildlife 58b: State Fair 58c: Firefighters/Keep Iowa Beautiful 58d: Veterans
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. 59. 1,101

STEP 9 Figure your credits

60. Iowa income tax withheld... 60.
61. Estimate and voucher payments made for tax year 2007... 61. 242 606
62. Out-of-state tax credit. Attach IA 130... 62.
63. Motor fuel tax credit. Attach IA 4136... 63.
64. Check One: [] Child and dependent care credit OR [] Early childhood development credit... 64.
65. Iowa earned income 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. 242 606
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here. 68. 848

STEP 10 Figure your refund or amount you owe

69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 69.
70. Amount of line 69 to be REFUNDED REFUND 70.
Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
71. Amount of line 69 to be applied to your 2008 estimated tax 71.
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 72. 253
73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. [] Check if annualized income method is used 73.
74. Penalty and interest... 74a. Penalty... 74b. Interest... ADD Enter total 74.
75. TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter here. PAY THIS AMOUNT 75. 253
ePay by credit card or direct debit. Go to www.state.ia.us/tax.
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa

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

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

STEP 13 COW-CALF REFUND Attach IA 132.
Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).
Spouse: \$
You: \$

STEP 14 PLEASE SIGN HERE
• Verify your SSN(s)
• Recheck your math
• Attach all W-2s

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.
RICHARD K RIKKERS CPA 4/01/08

Your Signature Date
Spouse's Signature Date

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

Daytime Telephone Number CS This return is due April 30, 2008. Mailing Addresses: See lines 70 and 75 above. Identification Number 41-0016 (8/22/07)

2007 IA 1040 Schedule A

Iowa Itemized Deductions

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

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING	Social Security Number 282-32-8905
--	---------------------------------------

NOTE: If you have Federal Bonus Depreciation, please see the 2007 Expanded Instructions on our Web site.

Do not include health insurance premiums deducted on IA 1040, line 18.

Medical and Dental Expenses	1.	Medical and dental expenses	1.	
	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2.	
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	0
Taxes You Paid	4.	State and Local (Check only one box): a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax. Include School District Surtax and EMS Surtax paid in 2007 OR b <input type="checkbox"/> General sales taxes only from line 5b of the Federal Schedule A.	4.	
	5.	Real estate taxes	5.	1,003
	6.	Personal property taxes, including vehicle registration	6.	55
	7.	Other taxes. List the type and amount.	7.	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	1,058
	9a.	Home mortgage interest and points reported on Federal form 1098	9a.	
	9b.	Home mortgage interest not reported on Federal form 1098	9b.	
	10.	Points not reported on Federal form 1098	10.	
Interest You Paid	11.	Qualified mortgage insurance premiums	11.	
	12.	Investment interest. Attach Federal form 4952 if required.	12.	
	13.	Add lines 9a-12. Enter total here.	13.	
Gifts to Charity	14.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 53)	14.	3,985
	15.	Other than by cash or check. You must attach Federal form 8283 if more than \$500.	15.	
	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation)	16.	
	17.	Add lines 14 through 16. Enter total here.	17.	3,985
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach Federal form 4684.	18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required.	19.	
	20.	Tax preparation fees	20.	
	21.	Other expenses. List type and amount. SEE STATEMENT 1	21.	140
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.	140
	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.	2,399
24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	0	
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	
Total Itemized Deductions	26.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is \$156,400 or less (\$78,200 or less if married filing separately for Federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	5,043
		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 Iowa 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.		

Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.		SPOUSE	YOU
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b. 17,781	27a. 58,832
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.	28.	76,613
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29.	76.791%
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A	(YOU) 30.	3,873
	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.	1,170

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

2007 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING	Social Security Number 282-32-8905
--	---------------------------------------

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 2007. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities.
- INTEREST**
- INCOME** For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES			X	2,471
EDWARD JONES			X	2,929
Total Taxable Interest Income. Add the amounts; enter here and on IA 1040, line 2				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.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
CHEVRON CORPORATION			X	3,851
DEERE & CO			X	1,063
EDWARD JONES			X	16,507
Total Taxable Dividend Income. Add the amounts; enter here and on IA 1040, line 3				21,421

Iowa 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 are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

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

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____
9.	_____
10.	25,335
11.	_____
12.	_____
13.	_____
14.	_____
15.	▲ 25,335
16.	_____
17.	_____
18.	_____
19.	_____
20.	_____
21.	_____
22.	_____
23.	_____
24.	_____
25.	▲ _____
26.	25,335
27.	58,832
	100.0% 100.0%
28.	% 43.06%
29.	100.00% 56.94%
30.	470 2,618
31.	60 60
32.	410 2,558
33.	410 1,457

ENTER THIS AMOUNT ON LINE 51 OF IA 1040

- Wages, salaries, tips, etc.
- Taxable interest income
- Ordinary dividend income
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses)
- Taxable IRA distributions
- Taxable pensions and annuities
- Rents, royalties, partnerships, estates, etc.
- Farm income or (loss)
- Unemployment compensation
- Taxable Social Security benefits.
- Other income, gambling income, bonus depreciation adjustment
- GROSS INCOME.** ADD lines 1-14.
- Payments to an IRA, KEOGH or SEP while an Iowa resident
- Deduction for self-employment tax
- Health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Pension/retirement income exclusion
- Moving expense deduction into Iowa only
- Iowa capital gains deduction
- Other adjustments
- Total adjustments. ADD lines 16-24.
- IOWA NET INCOME.** SUBTRACT line 25 from line 15.
- All-source net income from line 26, IA 1040
- Iowa income percentage: Divide line 26 by line 27 and enter percentage.
- Nonresident/part-year resident credit percentage:
Subtract the percentage on line 28 from 100.0%.
- Iowa tax on total income from line 43, IA 1040
- Total credits from line 49, IA 1040
- Tax after credits. Subtract line 31 from line 30.
- Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 (or IA 1041): <u>ELMER H BRUNSTING</u>	Social Security No. <u>282-32-8905</u>
---	---

PART I: Adjustments and Preferences, see instructions

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

1. Medical and dental (line 2, federal form 6251)	1.	
2. Taxes (line 3, federal form 6251 less any Iowa 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)	3.	
4. Miscellaneous itemized deductions (line 5, federal form 6251)	4.	
5. Refund of taxes (line 7, federal form 6251 less any Iowa 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)	7.	
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 (ln. 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.	k. Section 1202 exclusion (line 12) k.	
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.	0
g. Mining costs (line 22) g.		
13. Total Adjustments and Preferences. Combine lines 1 through 12	13.	1,058

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	15.	
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	17.	45,260
18. Add lines 13 and 17	18.	46,318
19. Alternative tax net operating loss deduction (see instructions)	19.	
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	26.	28,818
27. Multiply line 26 by 6.7% (0.067)	27.	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	29.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.

30. Enter Iowa net income plus Iowa adjustments and preferences (see instructions). If less than zero, enter zero.	30.	25,335
31. Total net income plus total adjustments and preferences (see instructions)	31.	59,890
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32.	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.	33.	0

* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust.

000065 BRUNSTING, ELMER H & NELVA E
282-32-8905

Iowa Statements

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

<u>Description</u>	<u>Amount</u>
OTHER INVESTMENT EXPENSE	\$ 40
SAFE DEPOSIT BOX	100
TOTAL	<u>\$ 140</u>

P5382

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 \(12/31/07\) - Form 1040 Page 1](#)
- [US Tax Return \(12/31/07\) - Form 1040 Page 2](#)
- [US Tax Return \(12/31/07\) - Schedule B](#)
- [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](#)

P5383

Label (See instructions on page 12.) Use the IRS label. Otherwise, please print or type. Presidential

Form header section containing taxpayer information: L A B E L (Your first name and initial: ELMER H, Last name: BRUNSTING), H O U S E (Home address: 13630 PINEROCK LN, City: HOUSTON TX 77079-5914), and Social Security numbers.

Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) You Spouse

Filing Status 1 Single, 2 Married filing jointly (checked), 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself (checked), 6b Spouse (checked), 6c Dependents table, 6d Total number of exemptions claimed (2)

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2, 8a Taxable interest (19,504), 8b Tax-exempt interest (2,929), 9a Ordinary dividends (21,421), 9b Qualified dividends (16,420), 10-14 Other income, 15a-16a Pensions and annuities, 17-21 Other income, 22 Total income (119,926)

Adjusted Gross Income 23-37 Deductions: 23 Educator expenses, 24-35 Various deductions, 36 Add lines 23 through 31a and 32 through 35, 37 Subtract line 36 from line 22. This is your adjusted gross income (119,926)

Tax and Credits

Standard Deduction for-
• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.
• All others:
Single or Married filing separately, \$5,350
Married filing jointly or Qualifying widow(er), \$10,700
Head of household, \$7,850

Table with 2 columns: Line number and Amount. Rows include: 38 Amount from line 37 (adjusted gross income) 119,926; 39a Check if [X] You were born before January 2, 1943, [] Blind. Total boxes checked 2; 40 Itemized deductions 12,800; 41 Subtract line 40 from line 38 107,126; 42 If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33 6,800; 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 100,326; 44 Tax (see page 33). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972 c [] Form(s) 8889 15,853; 45 Alternative minimum tax (see page 36). Attach Form 6251 15,853; 46 Add lines 44 and 45 15,853; 47 Credit for child and dependent care expenses. Attach Form 2441 47; 48 Credit for the elderly or the disabled. Attach Schedule R 48; 49 Education credits. Attach Form 8863 49; 50 Residential energy credits. Attach Form 5695 50; 51 Foreign tax credit. Attach Form 1116 if required 51 7; 52 Child tax credit (see page 39). Attach Form 8901 if required 52; 53 Retirement savings contributions credit. Attach Form 8880 53; 54 Credits from: a [] Form 8396 b [] Form 8859 c [] Form 8839 54; 55 Other credits: a [] Form 3800 b [] Form 8801 c [] Form 55; 56 Add lines 47 through 55. These are your total credits 7; 57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- 15,846

Other Taxes

Table with 2 columns: Line number and Amount. Rows include: 58 Self-employment tax. Attach Schedule SE 58; 59 Unreported social security and Medicare tax from: a [] Form 4137 b [] Form 8919 59; 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 15,846

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 2 columns: Line number and Amount. Rows include: 64 Federal income tax withheld from Forms W-2 and 1099 64; 65 2007 estimated tax payments and amount applied from 2006 return 14,160; 66a Earned income credit (EIC) 66a; 66b Nontaxable combat pay election 66b; 67 Excess social security and tier 1 RRTA tax withheld (see page 59) 67; 68 Additional child tax credit. Attach Form 8812 68; 69 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; 72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments 14,160

Refund

Direct deposit? See page 59 and fill in 74b, 74c, and 74d, or Form 8888.

Table with 2 columns: Line number and Amount. Rows include: 73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid 73; 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here [] 74a; 74b Routing number 111000025; 74c Type: [X] Checking [] Savings; 74d Account number 008519001143; 75 Amount of line 73 you want applied to your 2008 estimated tax 75; 76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60 1,686; 77 Estimated tax penalty (see page 61) 77

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? [X] Yes. Complete the following. [] No
Designee's name: PREPARER
Personal identification number (PIN):
Phone no.:

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature: RETIRED Date: Your occupation: Daytime phone number:
Spouse's signature. If a joint return, both must sign. Date: Spouse's occupation: RETIRED

Paid

Preparer's signature: RICHARD K RIKKERS CPA Date: 4/01/08 Check if self-employed: Preparer's SSN or PTIN: P00144154

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code: KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824 EIN: 42-1277139 Phone no.: 712-722-3375

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

ELMER H & NELVA E BRUNSTING

282-32-8905

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

		Amount
Part I Interest (See page B-1 and the instructions for Form 1040, line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶ BANK OF AMERICA DEPT OF TREASURY H BONDS EDWARD JONES	16,953 80 2,471
	2 Add the amounts on line 1	19,504
	3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
	4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	19,504

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

		Amount
Part II Ordinary Dividends (See page B-1 and the instructions for Form 1040, line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	5 List name of payer ▶ CHEVRON CORPORATION DEERE & CO EDWARD JONES	3,851 1,063 16,507
	6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	21,421

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

Part III Foreign Accounts and Trusts

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

	Yes	No
7a At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," enter the name of the foreign country ▶		
8 During 2007, 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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2007

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2007

Attachment
Sequence No. **12**

Name(s) shown on return

ELMER H & NELVA E BRUNSTING

Your social security number

282-32-8905

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 REGENT BK DAVIE FLA	1/11/07	7/16/07	19,000	19,000	
2 Enter your short-term totals, if any, from Schedule D-1, line 2					2
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)					3 19,000
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7 0

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 29000 SH HOUSEHOLD FINANCE CORP VARIOUS		6/15/07	29,000	29,000	
9 Enter your long-term totals, if any, from Schedule D-1, line 9					9
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)					10 29,000
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13 4,406
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14
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 4,406

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

Schedule D (Form 1040) 2007

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	4,406
If line 16 is:		
<ul style="list-style-type: none"> ● 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?		
<input checked="" type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	
20 Are lines 18 and 19 both zero or blank?		
<input checked="" type="checkbox"/> 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.		
<input type="checkbox"/> 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:		
<ul style="list-style-type: none"> ● The loss on line 16 or ● (\$3,000), or if married filing separately, (\$1,500) 	21	
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input type="checkbox"/> 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).		
<input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

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

Your social security number

ELMER H & NELVA E BRUNSTING

282-32-8905

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

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

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

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

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

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

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

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

Part V Summary

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

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 8 of the instructions		36	54,360
37	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 2555-EZ, see page 10 of the instructions for the amount to enter	37	20,826	
38	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		
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). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter	39	20,826	
40	Enter the smaller of line 36 or line 39	40		20,826
41	Subtract line 40 from line 36	41		33,534
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42		8,719
43	Enter: <ul style="list-style-type: none"> • \$63,700 if married filing jointly or qualifying widow(er), • \$31,850 if single or married filing separately, or • \$42,650 if head of household. 	43	63,700	
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 you did not complete either worksheet for the regular tax, enter -0-	44	79,500	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45		0
46	Enter the smaller of line 36 or line 37	46	20,826	
47	Enter the smaller of line 45 or line 46	47		
48	Multiply line 47 by 5% (.05)	48		
49	Subtract line 47 from line 46	49	20,826	
50	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 51.				
51	Subtract line 46 from line 40	51		
52	Multiply line 51 by 25% (.25)	52		
53	Add lines 42, 48, 50, and 52	53		11,843
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54		14,134
55	Enter the smaller of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the instructions	55		11,843

Form **4835**

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

OMB No. 1545-0074

2007

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions on back.

Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

282-32-8905

Employer ID number (EIN), if any

ELMER H & NELVA E BRUNSTING

A Did you actively participate in the operation of this farm during 2007 (see instructions)? Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	34,588
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	728
2b	Taxable amount	2b	728
3a	Agricultural program payments (see instructions)	3a	1,445
3b	Taxable amount	3b	1,445
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
4c	Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2007	5a	
5b	Taxable amount	5b	
c	If election to defer to 2008 is attached, check here <input type="checkbox"/>	5d	Amount deferred from 2006
5d		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7	36,761

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9	1,718	22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		24	Seeds and plants	24	3,535
14	Feed	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15	3,644	26	Supplies	26	
16	Freight and trucking	16		27	Taxes	27	2,529
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a		30a	
b	Other	19b		b		30b	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g (see instructions)	31	11,426				
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32	25,335				
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	33a					
	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33b					
		33c					

For Paperwork Reduction Act Notice, see instructions on back.

DAA

Form **4835** (2007)
P5392

BRUNSTING003723

Form 1040	Qualified Dividends and Capital Gain Tax Worksheet	2007
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Name ELMER H & NELVA E BRUNSTING	Taxpayer Identification Number 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	1.	100,326
2. Enter the amount from Form 1040, line 9b	2.	16,420
3. Are you filing Schedule D? <input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0- <input type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	4,406
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-	7.	79,500
8. Enter the smaller of: ● The amount on line 1, or ● \$31,850 if single or married filing separately ● \$63,700 if married filing jointly or qualifying widow(er), or ● \$42,650 if head of household	8.	63,700
9. Is the amount on line 7 equal to or more than the amount on line 8? <input checked="" type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the "No" box <input type="checkbox"/> No. Enter the amount from line 7	9.	
10. Subtract line 9 from line 8	10.	
11. Multiply line 10 by 5% (.05)	11.	
12. Are the amounts on lines 6 and 10 the same? <input type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16 <input checked="" type="checkbox"/> No. Enter the smaller of line 1 or line 6	12.	20,826
13. Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.	
14. Subtract line 13 from line 12	14.	20,826
15. Multiply line 14 by 15% (.15)	15.	3,124
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	12,729
17. Add lines 11, 15, and 16	17.	15,853
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	17,929
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	19.	15,853

P5393

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](#)

P5394

DECEASED

2008 Iowa Individual Income Tax Long Form IA 1040

or fiscal year beginning 2008 and ending 2008
STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name: **BRUNSTING** Your first name/middle initial: **ELMER H**

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

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

City, State, ZIP: **HOUSTON TX 77079-5914**

<input checked="" type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/08.
Your Social Security Number: 282-32-8905 Spouse Social Security Number: 481-30-4685
Are your name, your spouse's name, if applicable, and your address the same as on last year's return? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Residence on 12/31/08 County No.: 00 School District No.: 0000
Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage? 0 How many do not have health care coverage? 0

STEP 2 Filing Status: Mark one box only.

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

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

STEP 4	1. Wages, salaries, tips, etc.	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Figure your gross income	1. _____	_____	_____	_____	_____
	2. Taxable interest income. If more than \$1,500, complete Sch. B	1,655	1,656	_____	_____
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B	9,622	9,695	_____	_____
	4. Alimony received	_____	_____	_____	_____
	5. Business income/(loss) from federal Schedule C or C-EZ	_____	_____	_____	_____
	6. Capital gain/(loss) from federal Schedule D if required for federal purposes	-1,500	-1,500	_____	_____
	7. Other gains/(losses) from federal form 4797	_____	_____	_____	_____
	8. Taxable IRA distributions	1,795	2,431	_____	_____
	9. Taxable pensions and annuities	_____	20,716	_____	_____
	10. Rents, royalties, partnerships, estates, etc.	_____	30,399	_____	_____
	11. Farm income/(loss) from federal Schedule F	_____	_____	_____	_____
	12. Unemployment compensation	_____	_____	_____	_____
	13. Taxable Social Security benefits	3,206	7,238	_____	_____
	14. Other income, gambling income, bonus depreciation adjustment	_____	_____	_____	_____
	15. GROSS INCOME. ADD lines 1-14	_____	_____	14,778	70,635
STEP 5 Figure your adjustments to income	16. Payments to an IRA, KEOGH or SEP	_____	_____	_____	_____
	17. One-half of self-employment tax	_____	_____	_____	_____
	18. Health insurance deduction	1,157	1,157	_____	_____
	19. Penalty on early withdrawal of savings	_____	_____	_____	_____
	20. Alimony paid	_____	_____	_____	_____
	21. Pension/retirement income exclusion	864	11,136	_____	_____
	22. Moving expense deduction from federal form 3903	_____	_____	_____	_____
	23. Iowa capital gains deduction	_____	_____	_____	_____
	24. Other adjustments	_____	_____	_____	_____
	25. Total adjustments. ADD lines 16-24	_____	_____	2,021	12,293
STEP 6 Figure your federal tax addition and deduction	26. NET INCOME. SUBTRACT line 25 from line 15	_____	_____	12,757	58,342
	27. Federal income tax refund / overpayment received in 2008	_____	_____	_____	_____
	28. Self-employment/household employment taxes	_____	_____	_____	_____
	29. Addition for federal taxes. ADD lines 27 and 28	_____	_____	_____	_____
	30. Total. ADD lines 26 and 29	_____	_____	12,757	58,342
	31. Federal tax withheld	_____	24	_____	_____
	32. Federal estimated tax payments made in 2008	2,959	12,491	_____	_____
	33. Additional federal tax paid in 2008 for 2007 and prior years	392	1,294	_____	_____
	34. Deduction for federal taxes. ADD lines 31, 32, and 33	_____	_____	3,351	13,809
	35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2	_____	_____	9,406	44,533

2008 IA 1040, page 2

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

STEP 7 36. BALANCE. From side 1, line 35. 36. 9,406 44,533

Figure your taxable income

37. Total itemized deductions from federal Schedule A... 38. Iowa income tax... 39. BALANCE. Subtract line 38 from line 37... 40. Other deductions.

Complete lines 37-40 ONLY if you itemize.

41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [] Standard. 41. 630 2,892
42. TAXABLE INCOME. SUBTRACT line 41 from line 36. 42. 8,776 41,641

STEP 8

Figure your tax, credits and checkoff contributions

43. Tax from tables or alternate tax 43. 229 2,303
44. Iowa lump-sum tax. 25% of federal tax from form 4972. 44.
45. Iowa minimum tax. Attach IA 6251. 45.
46. Total tax. ADD lines 43, 44 and 45. 46. 229 2,303
47. Total exemption credit amount(s) from Step 3, side 1 47. 60 60
48. Tuition and textbook credit for dependents K-12. 48.
49. Total credits. ADD lines 47 and 48. 49. 60 60
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. 50. 169 2,243
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. 51. 169 1,074
52. BALANCE. SUBTRACT line 51 from line 50. If less than or equal to zero, enter zero. 52. 0 1,169
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. 53.
54. BALANCE. SUBTRACT line 53 from line 52. 54. 1,169
55. School district surtax/EMS surtax. (take percentage from table, multiply by line 54). 55. 0 0
56. Total Tax. ADD lines 54 and 55. 56. 1,169
57. Total tax before contributions. ADD Columns A & B on line 56 and enter here. 57. 1,169
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
58a: Fish/Wildlife 58b: State Fair 58c: Firefighters/Veterans 58d: Child Abuse Prevention Enter total. 58.
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. 59. 1,169

STEP 9

Figure your credits

60. Iowa income tax withheld. 60.
61. Estimate and voucher payments made for tax year 2008 61. 1,120
62. Out-of-state tax credit. Attach IA 130. 62.
63. Motor fuel tax credit. Attach IA 4136. 63.
64. Check One: [] Child and dependent care credit OR [] Early childhood development credit 64.
65. Iowa earned income 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 enter here. 68. 1,120

STEP 10

Figure your refund or amount you owe

69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 69.
70. Amount of line 69 to be REFUNDED REFUND 70.
Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
71. Amount of line 69 to be applied to your 2009 estimated tax 71.
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 72. 49
73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. [] Check if annualized income method is used 73.
74. Penalty and interest. 74a. Penalty. 74b. Interest ADD Enter total 74.
75. TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter here. PAY THIS AMOUNT 75. 49
Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax.
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

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

SPOUSE YOURSELF
\$1.50 to Republican Party
\$1.50 to Democratic Party
\$1.50 to Campaign Fund

STEP 12 NEXT YEAR, Would you like to receive a booklet? This option is not available to electronic filers.

0. [] Yes
1. [] No

STEP 13 COW-CALF REFUND Attach IA 132. Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).

Spouse: \$
You: \$

STEP 14 PLEASE SIGN HERE
Verify your SSN(s)
Recheck your math
Attach all W-2s

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

RICHARD K RIKKERS CPA 4/02/09
Preparer's Signature Date

FILING AS SURVIVING SPOUSE 4/01/08
Your Signature Date
Spouse's Signature Date
Daytime Telephone Number

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address
712-722-3375
Daytime Telephone Number
42-12771-39
Identification Number
41-001b (9/30/08)

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

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING	Social Security Number 282-32-8905
---	--

NOTE: If you have federal Bonus Depreciation, please see the 2008 Expanded Instructions on our Web site.

Do not include health insurance premiums deducted on IA 1040, line 18.

Medical and Dental Expenses	1.	Medical and dental expenses	1.	
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2.	
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	0
Taxes You Paid	4.	State and Local (Check only one box): a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax. Include School District Surtax and EMS Surtax paid in 2008 OR b <input type="checkbox"/> General sales taxes only from line 5b of the federal Schedule A.	4.	
	5.	Real estate taxes	5.	1,067
	6.	Personal property taxes, including vehicle registration	6.	55
	7.	Other taxes. List the type and amount.	7.	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	1,122
	9a.	Home mortgage interest and points reported on federal form 1098	9a.	
	9b.	Home mortgage interest not reported on federal form 1098	9b.	
	10.	Points not reported on federal form 1098	10.	
11.	Qualified mortgage insurance premiums	11.		
12.	Investment interest. Attach federal form 4952 if required.	12.		
13.	Add lines 9a-12. Enter total here.	13.		
Gifts to Charity	14.	Contributions by cash or check.	14.	2,400
	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.	15.	
	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation)	16.	
	17.	Add lines 14 through 16. Enter total here.	17.	2,400
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.	18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach fed. form 2106 or 2106-EZ if required.	19.	
	20.	Tax preparation fees	20.	
	21.	Other expenses. List type and amount.	21.	
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.	
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.	
24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	0	
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	
Total Itemized Deductions	26.	If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is \$159,950 or less (\$79,975 or less if married filing separately for federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here 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 \$159,950 (\$79,975 if married filing separately for federal tax purposes), you must complete the Iowa 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.	26.	3,522

Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.		SPOUSE	YOU
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	12,757	58,342
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.		71,099
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		82.1%
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A	(YOU)	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)	630

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

2008 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING	Social Security Number 282-32-8905
---	--

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 2008. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

INTEREST

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES			X	1,535
EDWARD JONES			X	1,776
Total Taxable Interest Income. Add the amounts; enter here and on IA 1040, line 2				3,311

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.

INCOME

Dividend Income. List Names of All Payers.

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

Iowa 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 are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

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

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

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

1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		30,399
11.		
12.		
13.		
14.		
15.		30,399
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		30,399
27.	12,757	58,342
	100.0%	100.0%
28.	%	52.1%
29.	100.0%	47.9%
30.	229	2,303
31.	60	60
32.	169	2,243
33.	169	1,074

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

ENTER THIS AMOUNT ON LINE 54 OF IA 1040
41-126 (9/22/08)

Iowa 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 on line 7.

1. Medical and dental (line 2, federal form 6251)	1.	
2. Taxes (line 3, federal form 6251 less any lowa income tax included on that line)	2.	1,122
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251)	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.	
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)	7.	
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 (ln. 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.	k. Section 1202 exclusion (line 12) k.	
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.	0
g. Mining costs (line 22) g.		
13. Total Adjustments and Preferences. Combine lines 1 through 12	13.	1,122

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	15.	
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	17.	41,641
18. Add lines 13 and 17	18.	42,763
19. Alternative tax net operating loss deduction (see instructions)	19.	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	42,763

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	26.	25,263
27. Multiply line 26 by 6.7% (0.067)	27.	1,693
28. Regular tax after credits. See instructions.	28.	2,243
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 zero.	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.	0.511
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.

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 \(12/31/08\) - Form 1040 Page 1](#)
- [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](#)
- [US Tax Return \(12/31/08\) - Form 6251 Page 2](#)
- [US Tax Return \(12/31/08\) - Form 4835 - SHARE CROP](#)
- [US Tax Return \(12/31/08\) - Capital Gain/Loss Worksheet 3](#)
- [US Tax Return \(12/31/08\) - Capital Gain Tax Worksheet](#)

P5402

Form 1040 U.S. Individual Income Tax Return 2008

Department of the Treasury—Internal Revenue Service

(99) IRS Use Only—Do not write or staple in this space.

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type. Presidential

For the year Jan. 1-Dec. 31, 2008, or other tax year beginning 2008, ending 20 OMB No. 1545-0074
Your first name and initial ELMER H Last name BRUNSTING DECEASED 4/01/08 Your social security number 282-32-8905
If a joint return, spouse's first name and initial NELVA E Last name BRUNSTING Spouse's social security number 481-30-4685
Home address (number and street). If you have a P.O. box, see page 14. 13630 PINEROCK LN Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. HOUSTON TX 77079-5914
You must enter your SSN(s) above.
Checking a box below will not change your tax or refund.

Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse
Dependents: (1) First name Last name (2) Dependents social security number (3) Dependents relationship to you (4) if qual. child for child tax cr. (see page 17)
Total number of exemptions claimed 2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a 6,535
b Tax-exempt interest. Do not include on line 8a 8b 1,776
9a Ordinary dividends. Attach Schedule B if required 9a 19,317
b Qualified dividends (see page 21) 9b 15,431
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22) 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 -3,000
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a 15b Taxable amount (see page 23) 15b 4,226
16a Pensions and annuities 16a 16b Taxable amount (see page 24) 16b 20,716
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 30,399
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a 30,718 20b Taxable amount (see page 26) 20b 26,110
21 Other income. List type and amount (see page 28) 21
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 104,303

Adjusted Gross Income 23 Educator expenses (see page 28) 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903 26
27 One-half of self-employment tax. Attach Schedule SE 27
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction (see page 29) 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction (see page 30) 32
33 Student loan interest deduction (see page 33) 33
34 Tuition and fees deduction. Attach Form 8917 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 through 31a and 32 through 35 36
37 Subtract line 36 from line 22. This is your adjusted gross income 37 104,303

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 104,303

39a Check You were born before January 2, 1944, if: Spouse was born before January 2, 1944, Total boxes checked 39a 2

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b

c Check if standard deduction includes real estate taxes or disaster loss (see page 34) 39c

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 14,000

41 Subtract line 40 from line 38 41 90,303

42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d 42 7,000

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 83,303

44 Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972 44 11,971

45 Alternative minimum tax (see page 39). Attach Form 6251 45

46 Add lines 44 and 45 46 11,971

47 Foreign tax credit. Attach Form 1116 if required 47 31

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

49 Credit for the elderly or the disabled. Attach Schedule R 49

50 Education credits. Attach Form 8863 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit (see page 42). Attach Form 8901 if required 52

53 Credits from Form: a 8396 b 8839 c 5695 53

54 Other credits from Form: a 3800 b 8801 c 54

55 Add lines 47 through 54. These are your total credits 55 31

56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- 56 11,940

Standard Deduction for—

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.
- All others: Single or Married filing separately, \$5,450
- Married filing jointly or Qualifying widow(er), \$10,900
- Head of household, \$8,000

Other Taxes

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a 4137 b 8919 58

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

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 24

63 2008 estimated tax payments and amount applied from 2007 return 63 15,880

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

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) 67

68 Credits from Form: a 2439 b 4136 c 8801 d 8885 68

69 First-time homebuyer credit. Attach Form 5405 69

70 Recovery rebate credit (see worksheet on pages 62 and 63) 70

71 Add lines 62 through 70. These are your total payments 71 15,904

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid 72 3,964

73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 73a

b Routing number c Type: Checking Savings

d Account number

74 Amount of line 72 you want applied to your 2009 estimated tax 74 3,964

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 75

76 Estimated tax penalty (see page 65) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? Yes. Complete the following. No

Designee's name PREPARER Personal identification number (PIN) Phone no.

Sign Here

Joint return? See page 15. Keep a copy for your records.

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

Your signature FILING AS SURVIVING SPOUSE Date Your occupation RETIRED Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation RETIRED

Paid

Preparer's signature RICHARD K RIKKERS CPA Date 4/02/09 Check if self-employed Preparer's SSN or PTIN P00144154

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824 EIN 42-1277139 Phone no. 712-722-3375

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

ELMER H & NELVA E BRUNSTING

282-32-8905

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

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

Table with 1 column for payer name and 2 columns for amount. Rows include BANK OF AMERICA (3,611), DEPT OF TREASURY H BONDS (1,389), EDWARD JONES (1,535), and a total of 6,535.

Table with 1 column for amount. Rows include 3,611, 1,389, 1,535, and a total of 6,535.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

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

Table with 1 column for payer name and 2 columns for amount. Rows include CHEVRON CORPORATION (4,429), DEERE & CO (1,255), EDWARD JONES (13,563), METLIFE (70), and a total of 19,317.

Table with 1 column for amount. Rows include 4,429, 1,255, 13,563, 70, and a total of 19,317.

Part III Foreign Accounts and Trusts

(See page B-2.)

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

Table with 2 columns: Question (7a, 8) and Answer (Yes/No). 7a: At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country... Answer: No (checked). 8: During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? Answer: No.

Table with 2 columns: Yes and No. Contains checkboxes for questions 7a and 8.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2008

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **12**

Name(s) shown on return

ELMER H & NELVA E BRUNSTING

Your social security number

282-32-8905

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 FEDERATED MUNI HIGH YLD ADVTG	VARIOUS	4/02/08	1,309	1,518	-209
FEDERATED STRATEGIC INCOME	VARIOUS	10/22/08	171	220	-49
FEDERATED KAUFMANN FUND	VARIOUS	10/22/08	387	618	-231
FEDERATED MARKE OPTY FD CI	VARIOUS	10/22/08	22,708	26,608	-3,900
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3	24,575		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7 -4,389

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 FEDERATED MUNI HIGH YLD ADVTG	VARIOUS	4/02/08	24,028	27,859	-3,831
FEDERATED STRATEGIC INCOME	VARIOUS	10/22/08	31,231	40,182	-8,951
FEDERATED KAUFMANN FUND	VARIOUS	10/22/08	3,755	5,998	-2,243
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10	59,014		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 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.

Schedule D (Form 1040) 2008

Part III Summary

16 Combine lines 7 and 15 and enter the result

16

-19,414

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 instructions

18

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

19

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

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 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 **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

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

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

21

3,000

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

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

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 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).
- No.** Complete the rest of Form 1040 or Form 1040NR.

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

Your social security number

ELMER H & NELVA E BRUNSTING

282-32-8905

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

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

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

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

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

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

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

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

Part V Summary

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

Alternative Minimum Tax—Individuals

▶ See separate instructions.

2008

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

ELMER H & NELVA E BRUNSTING

282-32-8905

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	104,303
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-	
3	Taxes from Schedule A (Form 1040), line 9	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)	
7	If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount	
8	Tax refund from Form 1040, line 10 or line 21	
9	Investment interest expense (difference between regular tax and AMT)	
10	Depletion (difference between regular tax and AMT)	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	
12	Interest from specified private activity bonds exempt from the regular tax	475
13	Qualified small business stock (7% of gain excluded under section 1202)	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
16	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	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
19	Passive activities (difference between AMT and regular tax income or loss)	0
20	Loss limitations (difference between AMT and regular tax income or loss)	0
21	Circulation costs (difference between regular tax and AMT)	
22	Long-term contracts (difference between AMT and regular tax income)	
23	Mining costs (difference between regular tax and AMT)	
24	Research and experimental costs (difference between regular tax and AMT)	
25	Income from certain installment sales before January 1, 1987	
26	Intangible drilling costs preference	
27	Other adjustments, including income-based related adjustments	
28	Alternative tax net operating loss deduction	
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$214,900, see page 8 of the instructions.)	104,778

Part II Alternative Minimum Tax (AMT)

30	Exemption. (If you were under age 24 at the end of 2008, see page 9 of the instructions.) IF your filing status is . . . AND line 29 is not over... THEN enter on line 30... Single or head of household . . . \$112,500 \$46,200 Married filing jointly or qualifying widow(er) . . . 150,000 69,950 Married filing separately . . . 75,000 34,975	69,950
31	If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. 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	34,828
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. • 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.	7,358
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	31
34	Tentative minimum tax. Subtract line 33 from line 32	7,327
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)	11,940
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	0

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

Part 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 from line 3 of the worksheet on page 9 of the instructions		37	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 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 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
42	Subtract line 41 from line 37	42		19,397
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	43		5,043
44	Enter: <ul style="list-style-type: none"> • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household. 	44	65,100	
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	15,431	
50	Multiply line 49 by 15% (.15) If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.	50		2,315
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 separately) from the 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 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions	55		7,358

Form **4835**

Farm Rental Income and Expenses
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)

OMB No. 1545-0074

2008

Department of the Treasury
 Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions on back.

Attachment
 Sequence No. **37**

Name(s) shown on tax return

Your social security number

282-32-8905

Employer ID number (EIN), if any

ELMER H & NELVA E BRUNSTING

A Did you actively participate in the operation of this farm during 2008 (see instructions)? Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops		1	39,217
2a	Cooperative distributions (Form(s) 1099-PATR)	2a 977	2b	Taxable amount 977
3a	Agricultural program payments (see instructions)	3a 1,445	3b	Taxable amount 1,445
4	Commodity Credit Corporation (CCC) loans (see instructions):		4a	
a	CCC loans reported under election		4c	Taxable amount
b	CCC loans forfeited	4b		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		5b	Taxable amount
a	Amount received in 2008	5a	5d	Amount deferred from 2007
c	If election to defer to 2009 is attached, check here <input type="checkbox"/>		6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42			41,639

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8	21	Pension and profit-sharing plans	21	
9	Chemicals	9 2,492	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13	24	Seeds and plants	24	
14	Feed	14	25	Storage and warehousing	25	
15	Fertilizers and lime	15 6,237	26	Supplies	26	
16	Freight and trucking	16	27	Taxes	27 2,511	
17	Gasoline, fuel, and oil	17	28	Utilities	28	
18	Insurance (other than health)	18	29	Veterinary, breeding, and medicine	29	
19	Interest:		30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a	a		30a	
b	Other	19b	b		30b	
20	Labor hired (less employment credits) (see Schedule F instructions)	20	c		30c	
			d		30d	
			e		30e	
			f		30f	
			g		30g	

31	Total expenses. Add lines 8 through 30g (see instructions)	31	11,240
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32	30,399
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	33a	All investment is at risk.
	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33b	Some investment is not at risk.
		33c	

For Paperwork Reduction Act Notice, see instructions on back.

Form 4835 (2008)
P5411

Form 1040	Capital Loss Carryover Worksheet	2008
Name ELMER H & NELVA E BRUNSTING		Taxpayer Identification Number 282-32-8905

2008 to 2009 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2008 to 2009 if Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 41, reduced by any amount on Form 8914, line 2, is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 1040, line 41. If a loss, enclose the amount in parentheses	1. <u>90,303</u>
2. Did you file Form 8914 (to claim an exemption amount for housing a Midwestern displaced individual)?	
<input checked="" type="checkbox"/> No. Enter -0-.	
<input type="checkbox"/> Yes. Enter the amount from your Form 8914, line 2	2. _____
3. Subtract line 2 from line 1. If the result is less than zero, enclose it in parentheses	3. <u>90,303</u>
4. Enter the loss from Schedule D, line 21, as a positive amount	4. <u>3,000</u>
5. Combine lines 3 and 4. If zero or less, enter -0-	5. <u>93,303</u>
6. Enter the smaller of line 4 or line 5	6. <u>3,000</u>
If line 7 of Schedule D is a loss, go to line 7; otherwise, enter -0- on line 7 and go to line 11.	
7. Enter the loss from Schedule D, line 7, as a positive amount	7. <u>4,389</u>
8. Enter any gain from Schedule D, line 15. If a loss, enter -0-	8. _____
9. Add lines 6 and 8	9. <u>3,000</u>
10. Short-term capital loss carryover to 2009. Subtract line 9 from line 7. If zero or less, enter -0-	10. <u>1,389</u>
If line 15 of Schedule D is a loss, go to line 11; otherwise, skip lines 11 through 15.	
11. Enter the loss from Schedule D, line 15, as a positive amount	11. <u>15,025</u>
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-	13. <u>0</u>
14. Add lines 12 and 13	14. _____
15. Long-term capital loss carryover to 2009. Subtract line 14 from line 11. If zero or less, enter -0-	15. <u>15,025</u>

P5412

Form **1040****Qualified Dividends and Capital Gain Tax Worksheet****2008**

Name ELMER H & NELVA E BRUNSTING Taxpayer Identification Number 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.	<u>83,303</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>15,431</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	3.	
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<u>15,431</u>
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.	<u>15,431</u>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>67,872</u>
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	8.	<u>65,100</u>
9. Is the amount on line 7 equal to or more than the amount on line 8?		
<input checked="" type="checkbox"/> Yes. Skip lines 9 and 10; go to line 11 and check the "No" box	9.	
<input type="checkbox"/> No. Enter the amount from line 7		
10. Subtract line 9 from line 8	10.	
11. Are the amounts on lines 6 and 10 the same?		
<input type="checkbox"/> Yes. Skip lines 11 through 14; go to line 15		
<input checked="" type="checkbox"/> No. Enter the smaller of line 1 or line 6	11.	<u>15,431</u>
12. Enter the amount from line 10 (if line 10 is blank, enter -0-)	12.	
13. Subtract line 12 from line 11	13.	<u>15,431</u>
14. Multiply line 13 by 15% (.15)	14.	<u>2,315</u>
15. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	15.	<u>9,656</u>
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	17.	<u>13,519</u>
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.	<u>11,971</u>

*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 Eamed Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

P5413

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 \(12/31/09\) - 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](#)

P5414

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

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

City, State, ZIP
HOUSTON TX 77079-5914

STEP 2 Filing Status: Mark one box only.

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

File Copy

Check this box if you or your spouse were 65 or older as of 12/31/09

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

Are your name, your spouse's name, if applicable, and your address the same as on last year's return? YES NO

Residence on 12/31/09
County No.: **00** School District No.: **0000**

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

STEP 3 Exemptions

YOU
(and spouse if filing jointly)

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

SPOUSE
(if filing status 3)

STEP 4

Figure your gross income

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc.				
2. Taxable interest income. If more than \$1,500, complete Sch. B		<u>3,962</u>		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B		<u>16,579</u>		
4. Alimony received				
5. Business income/(loss) from federal Schedule C or C-EZ				
6. Capital gain/(loss) from federal Sch. D if required for federal purposes		<u>-3,000</u>		
7. Other gains/(losses) from federal form 4797				
8. Taxable IRA distributions				
9. Taxable pensions and annuities		<u>14,302</u>		
10. Rents, royalties, partnerships, estates, etc.		<u>27,836</u>		
11. Farm income/(loss) from federal Schedule F				
12. Unemployment compensation. See instructions.				
13. Taxable Social Security benefits		<u>7,366</u>		
14. Other income, gambling income, bonus depreciation/sec. 179 adjustment				
15. GROSS INCOME. ADD lines 1-14			▲	<u>67,045</u>

STEP 5

Figure your adjustments to income

16. Payments to an IRA, Keogh, or SEP				
17. One-half of self-employment tax				
18. Health insurance deduction		<u>2,166</u>		
19. Penalty on early withdrawal of savings				
20. Alimony paid				
21. Pension/retirement income exclusion		<u>6,000</u>		
22. Moving expense deduction from federal form 3903				
23. Iowa capital gain deduction.				
24. Other adjustments				
25. Total adjustments. ADD lines 16-24			▲	<u>8,166</u>
26. NET INCOME. SUBTRACT line 25 from line 15			▲	<u>58,879</u>

STEP 6

Figure your federal tax addition and deduction

27. Federal income tax refund / overpayment received in 2009		<u>3,964</u>		
28. Self-employment/household employment taxes				
29. Addition for federal taxes. ADD lines 27 and 28				<u>3,964</u>
30. Total. ADD lines 26 and 29				<u>62,843</u>
31. Federal tax withheld		<u>25</u>		
32. Federal estimated tax payments made in 2009		<u>12,910</u>		
33. Additional federal tax paid in 2009 for 2008 and prior years				
34. Deduction for federal taxes. ADD lines 31, 32, and 33			▲	<u>12,935</u>
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2			▲	<u>49,908</u>

P5415

2009 IA 1040, page 2

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

STEP 7 36. BALANCE. From side 1, line 35. 36. 49,908

Figure your taxable income

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

Complete lines 37-40 ONLY if you itemize.

File Copy

STEP 8

Figure your tax, credits and checkoff contributions

43. Tax from tables or alternate tax 43. 2,798
44. Iowa lump-sum tax. 25% of federal tax from form 4972.
45. Iowa minimum tax. Attach IA 6251.
46. Total tax. ADD lines 43, 44, and 45. 46. 2,798
47. Total exemption credit amount(s) from Step 3, side 1 47. 60
48. Tuition and textbook credit for dependents K-12.
49. Total credits. ADD lines 47 and 48. 49. 60
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. 50. 0 2,738
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. 51. 1,443
52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero. 52. 0 1,295
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.
54. BALANCE. SUBTRACT line 53 from line 52. 54. 1,295
55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54. 55. 0 0
56. Total Tax. ADD lines 54 and 55. 56. 1,295
57. Total tax before contributions. ADD columns A & B on line 56 and enter here. 57. 1,295
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
58a: Fish/Wildlife 58b: State Fair 58c: Firefighters/Veterans 58d: Child Abuse Prevention Enter total. 58.
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. 59. 1,295

STEP 9

Figure your credits

60. Iowa income tax withheld. 60. 1,240
61. Estimated and voucher payments made for tax year 2009 61. 1,240
62. Out-of-state tax credit. Attach IA 130.
63. Motor fuel tax credit. Attach IA 4136.
64. Check One: [] Child and dependent care credit OR [] Early childhood development credit
65. Iowa earned income credit 7.0% (.07) of federal credit 65.
66. Other refundable credits. Attach IA 148 Tax Credits Schedule.
67. TOTAL. ADD lines 60 - 66. 67. 1,240
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here. 68. 1,240

STEP 10

Figure your refund or amount you owe

69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 69.
70. Amount of line 69 to be REFUNDED REFUND 70.
Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
71. Amount of line 69 to be applied to your 2010 estimated tax 71.
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 72. 55
73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. [] Check if annualized income method is used 73.
74. Penalty and interest. 74a. Penalty. 74b. Interest. ADD Enter total 74.
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT 75. 55
Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax/
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

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

SPOUSE YOURSELF
\$1.50 to Democratic Party
\$1.50 to Republican Party
\$1.50 to Campaign Fund

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

Mailing Addresses: See lines 70 and 75 above.

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

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

RICHARD K RIKKERS CPA 03/23/10

Preparer's Signature Date

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824

Your Signature Date

Spouse's Signature Date

Address

712-722-3375

Daytime Telephone Number

Daytime Telephone Number

42-1277139

Identification Number

Iowa Nonresident and Part-year Resident Credit

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

NELVA E BRUNSTING

Social Security Number

481-46-4688

File Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa ▲

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

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

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

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____
9.	_____
10.	27,836
11.	_____
12.	_____
13.	_____
14.	_____
15.	▲ 27,836
16.	_____
17.	_____
18.	_____
19.	_____
20.	_____
21.	_____
22.	_____
23.	_____
24.	_____
25.	▲ _____
26.	27,836
27.	58,879
	100.0% 100.0%
28.	% 47.3%
29.	% 52.7%
30.	2,798
31.	60
32.	2,738
33.	1,443

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

ENTER THIS AMOUNT ON LINE 51 OF IA 1040
41-126 (09/08/09)

Form IA1040	Iowa Federal Tax Adjustment Worksheet	2009
--------------------	--	-------------

Name NELVA E BRUNSTING	Taxpayer Identification Number 481-30-4685
----------------------------------	--

Federal Refund - Iowa Form 1040 Line 27

File Copy

1. 2008 federal refund	1.	<u>3,964</u>
2. Less 2008 federal earned income credit	2.	_____
3. Less 2008 additional child tax credit	3.	_____
4. Less 2008 first-time homebuyer credit	4.	_____
5. Prior year federal refund after adjustments	5.	<u>3,964</u>
6. 2008 deduction for federal taxes (Iowa Form 1040, line 34)	6.	<u>17,160</u>
7. Lesser of line 5 or line 6	7.	<u>3,964</u>
Spouse		
8. Prior year federal refund after adjustments from line 7, allocated, if applicable	8.	_____
9. Total of other federal refunds (From years prior to 2008)	9.	_____
10. Federal income tax refund / overpayment received in 2009 (Line 8 plus line 9)	10.	<u>3,964</u>

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

		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
1. W-2, W-2G, 1099R, 1099M, interest, dividend, K-1	1.	_____	25
2. Social security, railroad, unemployment, other income, backup withholding, other	2.	_____	_____
3. Total Federal Income Tax Withheld	3.	_____	25

Federal Estimated Tax Payments Made in 2009 - Iowa Form 1040 Line 32

1. Overpayment applied from 2008 return	1.	<u>3,964</u>
2. Estimates paid in 2009	2.	<u>8,946</u>
3. Total Federal Estimated tax payments made in 2009	3.	<u>12,910</u>
Spouse		
4. Total Federal Estimated Taxes Paid from line 3, allocated, if applicable	4.	<u>12,910</u>

Additional Federal Taxes Paid in 2009 - Iowa Form 1040 Line 33

1. 2008 federal tax liability	1.	<u>11,940</u>
2. Excise tax on early withdrawal from qualified plans	2.	_____
3. Subtotal (Line 1 minus Line 2)	3.	<u>11,940</u>
4. Less payments made against 2008 federal tax liability	4.	<u>15,904</u>
5. 2008 unpaid liability before federal refundable credits (Line 3 minus Line 4)	5.	_____
6. Refundable credits:		
a. Earned income credit	a.	_____
b. Additional child tax credit	b.	_____
c. First-time home buyer credit	c.	_____
d. Recovery rebate credit	d.	Not Applicable
e. Other refundable credits	e.	_____
Total refundable credits	6.	_____
7. Application of refundable credits to 2008 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	_____
8. Paid with 2008 federal tax return	8.	_____
9. Federal extension and additional payments from 2008 federal return	9.	_____
10. Federal Motor Vehicle Fuel Tax Credit from 2009 federal return	10.	_____
11. Excess FICA reported on 2009 federal return	11.	_____
12. Total additional federal tax payments made in 2009 (Add lines 7 thru 11)	12.	_____
Spouse		
13. Total additional federal tax payments from line 12, allocated, if applicable	13.	_____
14. Additional federal taxes paid in 2009 for tax years prior to 2008	14.	_____
15. Total additional federal taxes paid in 2009 for 2008 and prior years (Add lines 13 and 14)	15.	_____

P5420

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 \(12/31/09\) - Form 1040 Page 1](#)
- [US Tax Return \(12/31/09\) - Form 1040 Page 2](#)
- [US Tax Return \(12/31/09\) - Schedule B](#)
- [US Tax Return \(12/31/09\) - Schedule D Page 1](#)
- [US Tax Return \(12/31/09\) - Schedule D Page 2](#)
- [US Tax Return \(12/31/09\) - Schedule E Page 1 - FARMLAND](#)
- [US Tax Return \(12/31/09\) - Schedule E Page 2](#)
- [US Tax Return \(12/31/09\) - Form 6251 Page 1](#)
- [US Tax Return \(12/31/09\) - Form 6251 Page 2](#)
- [US Tax Return \(12/31/09\) - Form 4835 - SHARE CROP](#)
- [US Tax Return \(12/31/09\) - Schedule L](#)

P5421

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2009

(99) IRS Use Only—Do not write or staple in this space.

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Form fields for personal information: For the year Jan. 1-Dec. 31, 2009, ending 2009, ending 20. OMB No. 1545-0074. Your first name and initial: NELVA E. Last name: BRUNSTING. Your social security number: 481-30-4685. Home address: 13630 PINEROCK LN, HOUSTON TX 77079-5914.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status 1 [X] Single 2 [] Married filing jointly (even if only one had income) 3 [] Married filing separately. Enter spouse's SSN above and full name here. 4 [] Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 [] Qualifying widow(er) with dependent child (see page 16)

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a. b [] Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [] if qual. child for child tax cr. (see page 17) Total number of exemptions claimed d 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a 842 b Tax-exempt interest. Do not include on line 8a 8b 3,120 9a Ordinary dividends. Attach Schedule B if required 9a 16,579 b Qualified dividends (see page 22) 9b 16,205 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here [] 13 -3,000 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount (see page 24) 15b 16a Pensions and annuities 16a b Taxable amount (see page 25) 16b 14,302 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 27,836 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation in excess of \$2,400 per recipient (see page 27) 19 20a Social security benefits 20a 25,843 b Taxable amount (see page 27) 20b 21,967 21 Other income. List type and amount (see page 29) 21 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 78,526

Adjusted Gross Income 23 Educator expenses (see page 29) 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 One-half of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction (see page 30) 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction (see page 31) 32 33 Student loan interest deduction (see page 34) 33 34 Tuition and fees deduction. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 31a and 32 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37 78,526

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 78,526

39a Check You were born before January 2, 1945, Blind. Total boxes checked 39a 1
 if: Spouse was born before January 2, 1945, Blind. 39b

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here 39b

40a Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40a 7,600

b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) 40b

41 Subtract line 40a from line 38 41 70,926

42 Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 42 3,650

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 67,276

44 Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 4972 44 11,387

45 Alternative minimum tax (see page 40). Attach Form 6251 45

46 Add lines 44 and 45 46 11,387

47 Foreign tax credit. Attach Form 1116 if required 47 19

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

49 Education credits from Form 8863, line 29 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see page 42) 51

52 Credits from Form: a 8396 b 8839 c 5695 52

53 Other credits from Form: a 3800 b 8801 c 5695 53

54 Add lines 47 through 53. These are your total credits 54 19

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 11,368

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

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

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

59 Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H 59

60 Add lines 55 through 59. This is your total tax 60 11,368

Payments

61 Federal income tax withheld from Forms W-2 and 1099 61 25

62 2009 estimated tax payments and amount applied from 2008 return 62 11,920

63 Making work pay and government retiree credits. Attach Schedule M 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 Refundable education credit from Form 8863, line 16 66

67 First-time homebuyer credit. Attach Form 5405 67

68 Amount paid with request for extension to file (see page 72) 68

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

73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 73a

b Routing number c Type: Checking Savings

d Account number

74 Amount of line 72 you want applied to your 2010 estimated tax 74 577

Amount You Owe

75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 75

76 Estimated tax penalty (see page 74) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? Yes. Complete the following. No

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

Phone no. 712-722-3375

Sign Here

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

Your signature Date Your occupation RETIRED Daytime phone number

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

Paid

Preparer's signature RICHARD K RIKKERS CPA Date 03/23/10 Check if self-employed Preparer's SSN or PTIN P00144154

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824 EIN 42-1277139 Phone no. 712-722-3375

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

See instructions on back.

2009

Attachment Sequence No. 08

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

Part I Interest

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

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

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address. EDWARD JONES
2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

Table with 2 columns: Line number, Amount. Row 1: 842, Row 2: 842, Row 4: 842

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

Part II Ordinary Dividends

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

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

- 5 List name of payer: CHEVRON CORPORATION, DEERE & CO, EDWARD JONES, METLIFE, EXXON MOBILE, EDWARD JONES
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

Table with 2 columns: Line number, Amount. Row 5: 4,817, 10, 5,065, 70, 6,356, 261. Row 6: 16,579

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

Part III Foreign Accounts and Trusts

(See instructions on back)

- You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.
7a At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1
b If "Yes," enter the name of the foreign country
8 During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Table with 2 columns: Yes, No. Row 7a: Yes, No. Row 7b: Yes, No. Row 8: Yes, No

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

Schedule B (Form 1040) 2009

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-3055

File Copy

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	
1						
2	Enter your short-term totals, if any, from Schedule D-1, line 2			2		
3	Total short-term sales price amounts. Add lines 1 and 2 in column (d)			3		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				6	1,389
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	-1,389

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	
8	CAPTIAL INCOME BUILDERS V VARIOUS	10/26/09	7,533	10,846	-3,313	
	CAPITAL INCOME BUILDERS VARIOUS	10/26/09	7,370	10,972	-3,602	
	INCOME FUND OF AMERICA FUND VARIOUS	10/26/09	38,532	46,659	-8,127	
	INCOME FUND OF AMERICA VARIOUS	05/27/09	10,000	14,028	-4,028	
9	Enter your long-term totals, if any, from Schedule D-1, line 9			9		
10	Total long-term sales price amounts. Add lines 8 and 9 in column (d)			10	63,435	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13	Capital gain distributions. See page D-2 of the instructions				13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				14	15,025
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	-34,095

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

Schedule D (Form 1040) 2009

Part III Summary

16 Combine lines 7 and 15 and enter the result

16 File Copy 484

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 instructions

18

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

19

20 Are lines 18 and 19 both zero or blank?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 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:

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

21 (3,000)

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

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

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 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).
- No.** Complete the rest of Form 1040 or Form 1040NR.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

481-30-4685
File Copy

NELVA E BRUNSTING

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

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	FARMLAND IOWA	● 14 days or ● 10% of the total days rented at fair rental value? (See page E-3)	A		X
B	FARMLAND IOWA		B		X
C			C		

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received	3 15,276	14,100		3 29,376
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-4)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-5)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16 2,525			
17 Utilities	17			
18 Other (list) ▶	18			
19 Add lines 5 through 18	19 2,525			19 2,525
20 Depreciation expense or depletion (see page E-5)	20			20
21 Total expenses. Add lines 19 and 20	21 2,525			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22 12,751	14,100		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23 0x	0x		
24 Income. Add positive amounts shown on line 22. Do not include any losses				24 26,851
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				25
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				26 26,851

For Paperwork Reduction Act Notice, see page E-8 of the instructions.
DAA

Schedule E (Form 1040) 2009

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1. File Copy

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

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

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

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

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

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

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

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40 (985), 41 (27,836), 42 (985), 43.

Alternative Minimum Tax—Individuals

▶ See separate instructions.

2009

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

NELVA E BRUNSTING

481-30185

File Copy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

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, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	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-	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	
6	If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-11 of the instructions for Schedule A (Form 1040)	
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	
8	Tax refund from Form 1040, line 10 or line 21	
9	Investment interest expense (difference between regular tax and AMT)	
10	Depletion (difference between regular tax and AMT)	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	
12	Alternative tax net operating loss deduction	
13	Interest from specified private activity bonds exempt from the regular tax	208
14	Qualified small business stock (7% of gain excluded under section 1202)	
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
18	Disposition of property (difference between AMT and regular tax gain or loss)	
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
20	Passive activities (difference between AMT and regular tax income or loss)	0
21	Loss limitations (difference between AMT and regular tax income or loss)	0
22	Circulation costs (difference between regular tax and AMT)	
23	Long-term contracts (difference between AMT and regular tax income)	
24	Mining costs (difference between regular tax and AMT)	
25	Research and experimental costs (difference between regular tax and AMT)	
26	Income from certain installment sales before January 1, 1987	
27	Intangible drilling costs preference	
28	Other adjustments, including income-based related adjustments	
29	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.)	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.)	
	IF your filing status is . . .	AND line 29 is not over...
	Single or head of household	\$112,500
	Married filing jointly or qualifying widow(er)	150,000
	Married filing separately	75,000
	THEN enter on line 30...	
	Single or head of household	\$46,700
	Married filing jointly or qualifying widow(er)	70,950
	Married filing separately	35,475
30		46,700
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.	32,034
32	<ul style="list-style-type: none"> 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. 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. 	6,547
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	19
34	Tentative minimum tax. Subtract line 33 from line 32	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)	11,368
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	0

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

Part 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 from 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 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 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	41	16,205
42	Subtract line 41 from line 37	42	15,829
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	43	4,116
44	Enter: <ul style="list-style-type: none"> • \$67,900 if married filing jointly or qualifying widow(er), • \$33,950 if single or married filing separately, or • \$45,500 if head of household. 	44	33,950
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
48	Enter the smaller of line 46 or line 47	48	
49	Subtract line 48 from line 47	49	16,205
50	Multiply line 49 by 15% (.15) If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.	50	2,431
51	Subtract line 47 from line 41	51	
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 43, 50, and 52	53	6,547
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 separately) from the result	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 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions	55	6,547

File Copy

Form **4835**

Farm Rental Income and Expenses
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)

OMB No. 1545-0074

2009

Department of the Treasury
 Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions on back.

Attachment
 Sequence No. **37**

Name(s) shown on tax return

Your social security number

481-3055

Employer ID number (EIN), if any

File Copy

NELVA E BRUNSTING

A Did you actively participate in the operation of this farm during 2009 (see instructions)? Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	985
2b	Taxable amount	2b	985
3a	Agricultural program payments (see instructions)	3a	
3b	Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
4c	Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2009	5a	
5b	Taxable amount	5b	
c	If election to defer to 2010 is attached, check here <input type="checkbox"/>	5d	Amount deferred from 2008
5d		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7	985

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		24	Seeds and plants	24	
14	Feed	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15		26	Supplies	26	
16	Freight and trucking	16		27	Taxes	27	
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a		30a	
b	Other	19b		b		30b	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g (see instructions)	31					
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32	985				
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	33a					
		33b					
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33c					

For Paperwork Reduction Act Notice, see instructions on back.

SCHEDULE L
(Form 1040A or 1040)

Standard Deduction for Certain Filers

OMB No. 1545-0074

2009

Attachment
Sequence No. **57**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ See instructions on back.

Name(s) shown on return
NELVA E BRUNSTING

Your social security number
481-3055

File Copy

CAUTION 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).

1	Enter the amount shown below for your filing status. • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,350	1	5,700	
2	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input checked="" type="checkbox"/> No. Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> Yes. Go to line 3.			
3	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$950	3		
4	Enter the smaller of line 1 or line 3	4		5,700
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-	5		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)	7	1,067	
8	Enter \$500 (\$1,000 if married filing jointly)	8	500	
9	Enter the smaller of line 7 or line 8	9		500
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)? <input checked="" type="checkbox"/> No. Skip lines 10 through 19, enter -0- on line 20, and go to line 21. <input type="checkbox"/> 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. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21	10		
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? <input type="checkbox"/> No. Enter the amount from line 10. <input type="checkbox"/> 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? <input type="checkbox"/> No. Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. <input type="checkbox"/> 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	21		7,600

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

Schedule L (Form 1040 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](#)

P5433

2010 IA 1040 Iowa Individual Income Tax Long Form

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

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

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

Fill in all information below.

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

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

Residence on 12/31/10: County No. **00** School District No. **0000**

You must answer these questions:
 Dependent children for whom an exemption is claimed in Step 3:
 How many have health care coverage? _____
 (including Medicaid or hawk-i)
 How many do not have health care coverage? _____

STEP 2 Filing Status: Mark one box only.

- 1 Single: Were you claimed as a dependent on another person's Iowa return? YES NO ▲
- 2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
- 3 Married filing separately on this combined return. Spouse use column B.
- 4 Married filing separate returns. Spouse's name: _____ SSN: _____ ▲ Income: \$ _____
- 5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
- 6 Qualifying widow(er) with dependent child. Name: _____ SSN: _____

STEP 3 Exemptions		YOU (and spouse if filing jointly)		SPOUSE (if filing status 3)	
a.	Personal Credit: Enter 1. (Enter 2 if filing joint or head of household.)	▲	<u>1</u> X \$ <u>40</u> = \$ <u>40</u>	▲	<u>1</u> X \$ <u>40</u> = \$ <u>40</u>
b.	Enter 1 for each person who is 65 or older and/or 1 for each person who is blind.	▲	<u>1</u> X \$ <u>20</u> = \$ <u>20</u>	▲	<u>1</u> X \$ <u>20</u> = \$ <u>20</u>
c.	Dependents: Enter 1 for each dependent.	▲	<u> </u> X \$ <u>40</u> = \$ <u> </u>	▲	<u> </u> X \$ <u>40</u> = \$ <u> </u>
d.	Enter first names of dependents here: _____	▲	<u> </u> X \$ <u>40</u> = \$ <u> </u>	▲	<u> </u> X \$ <u>40</u> = \$ <u> </u>
e.	TOTAL \$		<u>60</u>		<u> </u>

STEP 4 Gross Income	1. Wages, salaries, tips, etc.	2. Taxable interest income. If more than \$1,500, complete Sch. B.	3. Ordinary dividend income. If more than \$1,500, complete Sch. B.	4. Alimony received	5. Business income/(loss) from federal Schedule C or C-EZ	6. Capital gain/(loss) from federal Sch. D if required for federal purposes	7. Other gains/(losses) from federal form 4797	8. Taxable IRA distributions	9. Taxable pensions and annuities	10. Rents, royalties, partnerships, estates, etc.	11. Farm income/(loss) from federal Schedule F	12. Unemployment compensation. See instructions.	13. Taxable Social Security benefits	14. Other income, gambling income, bonus depreciation/sec. 179 adjustment	15. GROSS INCOME. ADD lines 1-14.
	1. _____	2. <u>7,162</u>	3. <u>21,685</u>	4. _____	5. _____	6. <u>-3,000</u>	7. _____	8. <u>3,218</u>	9. <u>10,788</u>	10. <u>23,013</u>	11. _____	12. _____	13. <u>5,067</u>	14. _____	15. <u>67,933</u>

STEP 5 Adjustments to Income	16. Payments to an IRA, Keogh, or SEP	17. One-half of self-employment tax	18. Health insurance deduction	19. Penalty on early withdrawal of savings	20. Alimony paid	21. Pension/retirement income exclusion	22. Moving expense deduction from federal form 3903	23. Iowa capital gain deduction.	24. Other adjustments	25. Total adjustments. ADD lines 16-24.	26. NET INCOME. SUBTRACT line 25 from line 15.
	16. _____	17. _____	18. <u>1,158</u>	19. _____	20. _____	21. <u>6,000</u>	22. _____	23. _____	24. _____	25. <u>7,158</u>	26. <u>60,775</u>

STEP 6 Federal Tax Addition and Deduction	27. Federal income tax refund / overpayment received in 2010	28. Self-employment/household employment taxes	29. Addition for federal taxes. ADD lines 27 and 28.	30. Total. ADD lines 26 and 29.	31. Federal tax withheld	32. Federal estimated tax payments made in 2010	33. Additional federal tax paid in 2010 for 2009 and prior years	34. Deduction for federal taxes. ADD lines 31, 32, and 33.	35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.
	27. <u>577</u>	28. _____	29. <u>577</u>	30. <u>61,352</u>	31. _____	32. <u>11,500</u>	33. _____	34. <u>P5434,500</u>	35. <u>49,852</u>

Staple W-2s, payment, and voucher here.

NELVA E BRUNSTING

481-30-4685

2010 IA 1040, page 2

B. Spouse/Status 3 A. You or Joint B. Spouse/Status 3 A. You or Joint
36. 49,852

STEP 7 36. BALANCE. From side 1, line 35
37. Total itemized deductions from federal Schedule A
38. Iowa income tax if included in line 5 of federal Schedule A
39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.
40. Other deductions
41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [] Standard
42. TAXABLE INCOME. SUBTRACT line 41 from line 36.

Complete lines 37-40 ONLY if you itemize.

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STEP 8 43. Tax from tables or alternate tax
44. Iowa lump-sum tax. 25% of federal tax from form 4972
45. Iowa minimum tax. Attach IA 6251.
46. Total tax. ADD lines 43, 44, and 45.
47. Total exemption credit amount(s) from Step 3, side 1
48. Tuition and textbook credit for dependents K-12
49. Total credits. ADD lines 47 and 48.
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.
52. BALANCE. SUBTRACT line 51 from line 50. If less than or equal to zero, enter zero.
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.
54. BALANCE. SUBTRACT line 53 from line 52.
55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.
56. Total Tax. ADD lines 54 and 55.
57. Total tax before contributions. ADD columns A & B on line 56 and enter here.
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

STEP 9 60. Iowa income tax withheld
61. Estimated and voucher payments made for tax year 2010
62. Out-of-state tax credit. Attach IA 130.
63. Motor fuel tax credit. Attach IA 4136.
64. Check One: [] Child and dependent care credit OR [] Early childhood development credit
65. Iowa earned income tax credit. See Instructions.
66. Other refundable credits. Attach IA 148 Tax Credits Schedule.
67. TOTAL. ADD lines 60 - 66.
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.

STEP 10 69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.
70. Amount of line 69 to be REFUNDED
Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
71. Amount of line 69 to be applied to your 2011 estimated tax
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.
73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F
74. Penalty and interest. 74a. Penalty 74b. Interest
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.
SPOUSE YOURSELF
\$1.50 to Republican Party
\$1.50 to Democratic Party
\$1.50 to Campaign Fund

STEP 12 NEXT YEAR, Would you like to receive a booklet? This option is not available to electronic filers.
0. Yes
1. No

Mailing Addresses: See lines 70 and 75 above.

STEP 13 PLEASE SIGN HERE
Verify your SSN(s)
Recheck your math
Attach all W-2s

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.
RICHARD K RIKKERS CPA 04/14/11

Your Signature Date
Spouse's Signature Date
Daytime Telephone Number
Preparer's Signature Date
KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address
712-722-3375
Daytime Telephone Number
42 P543539
Identification Number
41-001b (07/19/10)

This return is due May 2, 2011.

If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return.

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING Social Security Number: 481-30-4685

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NOTE: If you have federal bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.

Medical and Dental Expenses		Do not include health insurance premiums deducted on IA 1040, line 18.	
	1.	Medical and dental expenses	1. <u>2,133</u>
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2. <u>6,801</u>
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3. <u>0</u>
	4.	Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010.	4. _____
	5.	Real estate taxes	5. <u>1,298</u>
	6.	Personal property taxes, including annual vehicle registration DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7.	6. <u>55</u>
	7.	Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. <u>90</u>
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8. <u>1,443</u>
	9a.	Home mortgage interest and points reported on federal form 1098	9a. _____
	9b.	Home mortgage interest not reported on federal form 1098	9b. _____
	10.	Points not reported on federal form 1098	10. _____
	11.	Qualified mortgage insurance premiums	11. _____
	12.	Investment interest. Attach federal form 4952 if required.	12. _____
	13.	Add lines 9a-12. Enter total here.	13. _____
	14.	Contributions by cash or check.	14. <u>4,295</u>
	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.	15. _____
	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation	16. _____
	17.	Add lines 14 through 16. Enter total here.	17. <u>4,295</u>
	18.	Casualty or theft loss(es). Attach federal form 4684.	18. _____
	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19. _____
	20.	Tax preparation fees	20. _____
	21.	Other expenses. List type and amount.	21. _____
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22. _____
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23. _____
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24. <u>0</u>
	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25. _____
	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26. <u>5,738</u>
If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.		SPOUSE YOU
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27a. _____ 27b. _____
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.	28. _____
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29. _____ %
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	30. _____
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return. (SPOUSE)	31. _____

2010 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040: **NELVA E BRUNSTING** Social Security Number: **481-468-468**

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NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I: You must complete this part if you received more than \$1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

INTEREST

INCOME For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES	X			692
EDWARD JONES	X			827
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
Total Taxable Interest Income.				
Add the amounts. Enter here and on IA 1040, line 2.				7,162

PART II: You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

INCOME For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
CHEVRON CORPORATION	X			4,002
EDWARD JONES	X			1,340
METLIFE	X			70
EXXON MOBILE	X			6,830
EDWARD JONES	X			14
EDWARD JONES	X			2,179
DEERE & COMPANY	X			11
FROM BENEFICIARY'S SCHEDULE K-1	X			7,239
Total Taxable Dividend Income.				
Add the amounts. Enter here and on IA 1040, line 3.				21,685

41-004b (05/24/10)
P5437

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040

NELVA E BRUNSTING

Social Security Number

481-468

File Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa ▲

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

You are a part-year resident of Iowa ▲

- Attach this form and a copy of your federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____
9.	_____
10.	22,924
11.	_____
12.	_____
13.	_____
14.	_____
15.	▲ 22,924
16.	_____
17.	_____
18.	_____
19.	_____
20.	_____
21.	_____
22.	_____
23.	_____
24.	_____
25.	▲ _____
26.	22,924
27.	60,775
	100.0% 100.0%
28.	% 37.7%
29.	% 62.3%
30.	2,466
31.	60
32.	2,406
33.	1,499

- Wages, salaries, tips, etc.
- Taxable interest income
- Ordinary dividend income
- Alimony received
- Business income or (loss)
- Capital gain or (loss)
- Other gains or (losses)
- Taxable IRA distributions
- Taxable pensions and annuities
- Rents, royalties, partnerships, estates, etc.
- Farm income or (loss)
- Unemployment compensation
- Taxable Social Security benefits.
- Other income, gambling income, bonus depreciation/section 179 adjustment
- GROSS INCOME.** ADD lines 1-14.
- Payments to an IRA, Keogh, or SEP while an Iowa resident
- Deduction for self-employment tax
- Health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Pension/retirement income exclusion
- Moving expense deduction into Iowa only
- Iowa capital gain deduction
- Other adjustments
- Total adjustments. ADD lines 16-24.
- IOWA NET INCOME.** SUBTRACT line 25 from line 15.
- All-source net income from line 26, IA 1040
- Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.
- Nonresident/part-year resident credit percentage:
Subtract the percentage on line 28 from 100.0%.
- Iowa tax on total income from line 43, IA 1040
- Total credits from line 49, IA 1040
- Tax after credits. Subtract line 31 from line 30.
- Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

ENTER THIS AMOUNT ON **5438** IA 1040

41-126 (05/24/10)

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 or IA 1041:

SSN or FEIN

NELVA E BRUNSTING

481-30-4685

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PART I: Adjustments and Preferences. See instructions.

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

Table with 13 rows for adjustments and preferences. Includes items like Medical and dental, Taxes, Interest, etc. Total adjustments and preferences: 1,622.

PART II: Alternative Minimum Taxable Income

Table with 5 rows for alternative minimum taxable income. Includes Taxable income, Net operating loss deduction, etc. Total alternative minimum taxable income: 45,736.

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Includes exemption levels, Regular tax after credits, etc. Total exemption amount: 26,000.

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.

Table with 4 rows for nonresidents and part-year residents only. Includes Iowa net income, Total net income, etc. Total Iowa minimum tax: 0.

*Exemption levels of \$17,500 and \$75,000 on lines 20 and 21, respectively, also apply to an estate or trust.

Form IA1040	Iowa Federal Tax Adjustment Worksheet	2010
--------------------	--	-------------

Name NELVA E BRUNSTING	Taxpayer Identification Number 481-30-4685
----------------------------------	--

Federal Refund - Iowa Form 1040 Line 27

File Copy
577

1. 2009 federal refund	1.	<u>577</u>
2. Less 2009 federal earned income credit (less federal advance earned income payment)	2.	_____
3. Less 2009 additional child tax credit	3.	_____
4. Less 2009 first-time homebuyer credit	4.	_____
5. Less 2009 refundable education credit	5.	_____
6. Less 2009 making work pay credit	6.	_____
7. Prior year federal refund after adjustments	7.	<u>577</u>
8. 2009 deduction for federal taxes (Iowa Form 1040, line 34)	8.	<u>12,935</u>
9. Lesser of line 7 or line 8	9.	<u>577</u>
Spouse		Taxpayer/Joint
10. Prior year federal refund after adjustments from line 9, allocated, if applicable	10.	_____
11. Total of other federal refunds (From years prior to 2009)	11.	_____
12. Federal income tax refund / overpayment received in 2010 (Line 10 plus line 11)	12.	<u>577</u>

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

	Spouse	
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	
1. W-2, W-2G, 1099R, 1099M, interest, dividend, K-1	1.	_____
2. Social security, railroad, unemployment, other income, backup withholding, other	2.	_____
3. Total Federal Income Tax Withheld	3.	_____

Federal Estimated Tax Payments Made in 2010 - Iowa Form 1040 Line 32

1. Overpayment applied from 2009 return	1.	<u>577</u>
2. Estimates paid in 2010	2.	<u>10,923</u>
3. Total Federal Estimated tax payments made in 2010	3.	<u>11,500</u>
Spouse		Taxpayer/Joint
4. Total Federal Estimated Taxes Paid from line 3, allocated, if applicable	4.	<u>11,500</u>

Additional Federal Taxes Paid in 2010 - Iowa Form 1040 Line 33

1. 2009 federal tax liability	1.	<u>11,368</u>
2. Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	2.	_____
3. Subtotal (Line 1 minus Line 2)	3.	<u>11,368</u>
4. Less payments made against 2009 federal tax liability	4.	<u>11,945</u>
5. 2009 unpaid liability before federal refundable credits (Line 3 minus Line 4)	5.	_____

6. Refundable credits:					
Earned income credit	a.	_____	Making work pay credit	d.	_____
Refundable education credit	b.	_____	Additional child tax credit	e.	_____
First-time home buyer credit	c.	_____	Other refundable credits	f.	_____

Total refundable credits

6. _____		
7. Application of refundable credits to 2009 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	_____
8. Paid with 2009 federal tax return (No penalties)	8.	_____
9. Federal extension and additional payments from 2009 federal return	9.	_____
10. Federal Motor Vehicle Fuel Tax Credit from 2010 federal return	10.	_____
11. Excess FICA reported on 2010 federal return	11.	_____
12. Total additional federal tax payments made in 2010 (Add lines 7 thru 11)	12.	_____

	Spouse	
13. Total additional federal tax payments from line 12, allocated, if applicable	13.	_____
14. Additional federal taxes paid in 2010 for tax years prior to 2009	14.	_____
15. Total additional federal taxes paid in 2010 for 2009 and prior years (Add lines 13 and 14)	15.	_____

P5441

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 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 \(12/31/10\) - Form 6251 Page 1](#)
- [US Tax Return \(12/31/10\) - Form 6251 Page 2](#)

P5442

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2010

(99) IRS Use Only—Do not write or staple in this space.

Name, Address, and SSN

Form header section containing personal information: For the year Jan. 1-Dec. 31, 2010, ending 2010, ending 20. OMB No. 1545-0074. Your first name and initial: NELVA E. Last name: BRUNSTING. Your social security number: 481-30-4685. Home address: 13630 PINEROCK LN, HOUSTON TX 77079-5914.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. You [] Spouse []

Filing Status

1 [X] Single. 2 [] Married filing jointly. 3 [] Married filing separately. 4 [] Head of household. 5 [] Qualifying widow(er).

Exemptions

6a [X] Yourself. 6b [] Spouse. 6c Dependents table with columns for first name, last name, social security number, and relationship to you. Total number of exemptions claimed: 1.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

Income table with rows 7 through 22. 7 Wages, salaries, tips, etc. 8a Taxable interest: 15,837. 8b Tax-exempt interest: 5,643. 9a Ordinary dividends: 21,685. 9b Qualified dividends: 17,035. 13 Capital gain or (loss): -3,000. 15a IRA distributions: 3,218. 15b Taxable amount: 3,218. 16a Pensions and annuities: 10,788. 16b Taxable amount: 10,788. 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17 Taxable amount: 23,013. 20a Social security benefits: 22,518. 20b Taxable amount: 19,140. 22 Total income: 90,681.

Adjusted Gross Income

Adjusted Gross Income table with rows 23 through 37. 23 Educator expenses. 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. 25 Health savings account deduction. 26 Moving expenses. 27 One-half of self-employment tax. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction. 30 Penalty on early withdrawal of savings. 31a Alimony paid. 31b Recipient's SSN. 32 IRA deduction. 33 Student loan interest deduction. 34 Tuition and fees. 35 Domestic production activities deduction. 36 Add lines 23 through 31a and 32 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 90,681

39a Check You were born before January 2, 1946, Blind. Total boxes checked 39a 1
 if: Spouse was born before January 2, 1946, Blind. 39b

b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see instructions) 40 7,100

41 Subtract line 40 from line 38 41 83,581

42 Exemptions. Multiply \$3,650 by the number on line 6d 42 3,650

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 79,931

44 Tax (see instr.). Check if any tax is from: a Form(s) 8814 b Form 4972 44 14,455

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46 14,455

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions) 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a 3800 b 8801 c 53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 14,455

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a 4137 b 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59 a Form(s) W-2, box 9 b Schedule H c Form 5405, line 16 59

60 Add lines 55 through 59. This is your total tax 60 14,455

Payments

61 Federal income tax withheld from Forms W-2 and 1099 61

62 2010 estimated tax payments and amount applied from 2009 return 62 11,360

63 Making work pay credit. Attach Schedule M 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

67 First-time homebuyer credit from Form 5405, line 10 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a 2439 b 8839 c 8801 d 8885 71

72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments 72 11,360

Refund

73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a

Direct deposit? See instructions. b Routing number c Type: Checking Savings

d Account number

75 Amount of line 73 you want applied to your 2011 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions 76 3,095

77 Estimated tax penalty (see instructions) 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name RICHARD K RIKKERS CPA Personal identification number (PIN) 84948

Phone no. 712-722-3375

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation RETIRED Daytime phone number _____

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____

Paid Preparer Use Only

Print/Type preparer's name RICHARD K RIKKERS CPA Preparer's signature RICHARD K RIKKERS CPA Date 04/14/11 Check if self-employed PTIN P00144154

Firm's name KROESE & KROESE P.C. Firm's EIN 42-1277139

Firm's address 540 NORTH MAIN AVENUE Phone no. 712-722-3375

SIoux CENTER IA 51250-1824

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

See instructions on back.

2010

Attachment Sequence No. 08

Name(s) shown on return

NELVA E BRUNSTING

Your social security number 481-30-4685

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address

EDWARD JONES

EDWARD JONES

BANK OF AMERICA

BANK OF AMERICA

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

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692

827

4,596

9,722

1

2

15,837

3

4

15,837

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

5 List name of payer

CHEVRON CORPORATION

EDWARD JONES

METLIFE

EXXON MOBILE

EDWARD JONES

EDWARD JONES

DEERE & COMPANY

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

Amount

4,002

1,340

70

6,830

14

2,179

11

7,239

5

6

21,685

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1

b If "Yes," enter the name of the foreign country

8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Table with Yes/No columns and X marks for questions 7a and 8.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040A or 1040) 2010

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2010
Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-3055 File Copy

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 EATON VANCE TAX MANAGED	10/28/09	03/09/10	773	718	55
FRANKLIN FED TAX FREE INCM ADV	VARIOUS	03/09/10	409	409	
HARTFORD DIVIDEND & GROWTH	VARIOUS	03/09/10	114	105	9
PERKINS MID CAP VALUE FD CI	10/28/09	03/09/10	92	83	9
2 Enter your short-term totals, if any, from Schedule D-1, line 2			2 4,503		487
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			3 5,891		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7 560

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 DEERE & CO	VARIOUS	10/13/10	11,099	8,618	2,481
DEERE & CO	VARIOUS	12/30/10	9,869	6,952	2,917
GA POWER CO	VARIOUS	11/17/10	10,055	10,055	
9 Enter your long-term totals, if any, from Schedule D-1, line 9			9		
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)			10 31,023		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 32,484
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					15 -27,086

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2010

Part III Summary

16 Combine lines 7 and 15 and enter the result

16 File Copy 526

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions

18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions

19

20 Are lines 18 and 19 **both** zero or blank?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.
- No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21 (3,000)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).
- No.** Complete the rest of Form 1040 or Form 1040NR.

SCHEDULE D-1 (Form 1040)

Department of the Treasury Internal Revenue Service (99)

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.

2010

Attachment Sequence No. 12A

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) Gain or (loss). Rows include MUTUAL GLOBAL DISCOVERY FD, NEUBERGER&BRM MIDCAP GRW INSTL, PIONEER CULLEN VALUE FUND CL, and T ROW PRICE BLUE CHIP FROWTH.

2 Totals. Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2

4,503

487

For Paperwork Reduction Act Notice, see your tax return instructions. DAA

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

File Copy

481-30-4685

NELVA E BRUNSTING

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	
			Yes	No
A	FARMLAND IOWA	• 14 days or • 10% of the total days rented at fair rental value? (See page E-4)	A	X
B			B	
C			C	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received				3
4 Royalties received				4
Expenses:				
5 Advertising				5
6 Auto and travel (see page E-5)				6
7 Cleaning and maintenance				7
8 Commissions				8
9 Insurance				9
10 Legal and other professional fees	1,000			10
11 Management fees				11
12 Mortgage interest paid to banks, etc. (see page E-5)				12
13 Other interest				13
14 Repairs				14
15 Supplies				15
16 Taxes				16
17 Utilities				17
18 Other (list) ▶				18
19 Add lines 5 through 18	1,000			19
20 Depreciation expense or depletion (see page E-5)				20
21 Total expenses. Add lines 19 and 20	1,000			21
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out if you must file Form 6198	-1,000			22
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	1,000			23
24 Income. Add positive amounts shown on line 22. Do not include any losses				24
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				25
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				26

For Paperwork Reduction Act Notice, see your tax return instructions.
DAA

Schedule E (Form 1040) 2010

P5449

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

NELVA E BRUNSTING

481-30-4685

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

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Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-2.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. [] Yes [X] No

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Row A: ELMER H BRUNSTING DECEDENTS TR DTD, 27-6453100.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

▶ See separate instructions.

2010

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR
NELVA E BRUNSTING

Your social security number
481-30685

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Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)	1	90,681
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	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	215
13	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	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	179
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)	28	91,075

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		
	If line 28 is over the amount shown above for your filing status, see page 8 of the instructions.	29	47,450
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 and 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, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	9,468
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	32	
33	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 without using Schedule J (see page 11 of the instructions)	34	14,455
35	AMT. 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 your tax return instructions.

Form **6251** (2010)

P5451

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions	36	43,625
37	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 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 instructions for the amount to enter	37	17,035
38	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	
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). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39	17,035
40	Enter the smaller of line 36 or line 39	40	17,035
41	Subtract line 40 from line 36	41	26,590
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	6,913
43	Enter: <ul style="list-style-type: none"> • \$68,000 if married filing jointly or qualifying widow(er), • \$34,000 if single or married filing separately, or • \$45,550 if head of household. 	43	34,000
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 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
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0
46	Enter the smaller of line 36 or line 37	46	17,035
47	Enter the smaller of line 45 or line 46	47	
48	Subtract line 47 from line 46	48	17,035
49	Multiply line 48 by 15% (.15)	49	2,555
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.			
50	Subtract line 46 from line 40	50	
51	Multiply line 50 by 25% (.25)	51	
52	Add lines 42, 49, and 51	52	9,468
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53	11,343
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions	54	9,468

File Copy

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](#)

P5453

DECEASED

2011 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning _____/_____/_____, 2011 and ending _____/_____/_____.
STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).



Your last name: BRUNSTING Your first name/middle initial: NELVA E
Spouse's last name: _____ Spouse's first name/middle initial: _____

File Copy

Current mailing address (number and street, apartment, lot, or suite number) or PO Box
203 BLOOMINGDALE CIR

City, State, ZIP
VICTORIA TX 77904

Spouse SSN: _____ Your SSN: 481-30-4685 Check this box if you or your spouse were 65 or older as of 12/31/11.

STEP 2 Filing Status: Mark one box only. Residence on 12/31/11: County Number 00 School District Number 0000

1	<input checked="" type="checkbox"/> Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO ▲	Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage? (including Medicaid or hawk-l) _____ How many do not have health care coverage? _____	
2	<input type="checkbox"/> Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)		
3	<input type="checkbox"/> Married filing separately on this combined return. Spouse use column B.		
4	<input type="checkbox"/> Married filing separate returns. Spouse's name: _____ SSN: _____ Income: \$ _____		
5	<input type="checkbox"/> Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.		
6	<input type="checkbox"/> Qualifying widow(er) with dependent child. Name: _____ SSN: _____		

STEP 3 Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ _____ X \$ 40 = \$ _____	A. You or Joint	▲ <u>1</u> X \$ 40 = \$ <u>40</u>
b. Enter 1 for each person who is 65 or older and/or 1 for each person who is blind	▲ _____ X \$ 20 = \$ _____	A. You or Joint	▲ <u>1</u> X \$ 20 = \$ <u>20</u>
c. Dependents: Enter 1 for each dependent	▲ _____ X \$ 40 = \$ _____	A. You or Joint	▲ _____ X \$ 40 = \$ _____
d. Enter first names of dependents here:		e. TOTAL \$	\$ <u>60</u>

↓ **STEP 4 Gross Income**

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc.				
2. Taxable interest income. If more than \$1,500, complete Sch. B.		<u>850</u>		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B.		<u>13,239</u>		
4. Alimony received				
5. Business income/(loss) from federal Schedule C or C-EZ				
6. Capital gain/(loss) from federal Sch. D if required for federal purposes		<u>9,756</u>		
7. Other gains/(losses) from federal form 4797				
8. Taxable IRA distributions		<u>58,792</u>		
9. Taxable pensions and annuities		<u>9,920</u>		
10. Rents, royalties, partnerships, estates, etc.		<u>41,938</u>		
11. Farm income/(loss) from federal Schedule F				
12. Unemployment compensation. See instructions.				
13. Taxable Social Security benefits		<u>3,406</u>		
14. Other income, gambling income, bonus depreciation/sec. 179 adjustment				
15. GROSS INCOME. ADD lines 1-14.				<u>137,901</u>

NOTE: Use only blue or black ink, no pencils or red ink.

STEP 5 Adjustments to Income

16. Payments to an IRA, Keogh, or SEP				
17. Deductible part of self-employment tax				
18. Health insurance deduction		<u>1,062</u>		
19. Penalty on early withdrawal of savings				
20. Alimony paid				
21. Pension/retirement income exclusion		<u>6,000</u>		
22. Moving expense deduction from federal form 3903				
23. Iowa capital gain deduction certain asset sales ONLY (see instructions)				
24. Other adjustments				
25. Total adjustments. ADD lines 16-24.				<u>7,062</u>
26. NET INCOME. SUBTRACT line 25 from line 15.				<u>130,839</u>

STEP 6 Federal Tax Addition and Deduction

27. Federal income tax refund / overpayment received in 2011		<u>2,967</u>		
28. Self-employment/household employment taxes				
29. Addition for federal taxes. ADD lines 27 and 28.				<u>2,967</u>
30. Total. ADD lines 26 and 29.				<u>133,806</u>
31. Federal tax withheld				
32. Federal estimated tax payments made in 2011		<u>12,180</u>		
33. Additional federal tax paid in 2011 for 2010 and prior years				
34. Deduction for federal taxes. ADD lines 31, 32, and 33.				<u>12,180</u>
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.				<u>121,626</u>

Enclose W-2s and payment with your return - DO NOT STAPLE them here.



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P5454 41-001a (09/21/11)

NELVA E BRUNSTING

481-30-4685

2011 IA 1040, page 2

STEP 7 Taxable Income

36. BALANCE From side 1, line 35 36. 121,626
37. Total itemized deductions from federal Schedule A 37. 109,824
38. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A 38.
39. BALANCE Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A 39. 109,824
40. Other deductions 40.
41. Deduction. Check one box [X] Itemized. Add lines 39 and 40. [] Standard 41. 109,824
42. TAXABLE INCOME. SUBTRACT line 41 from line 36. 42. 11,802

Complete lines 37-40 ONLY if you itemize.

File Copy

STEP 8 Tax, Credits and Checkoff Contributions

43. Tax from tables or alternate tax 43. 359
44. Iowa lump-sum tax. 25% of federal tax from form 4972 44.
45. Iowa minimum tax. Attach IA 6251. 45.
46. Total tax. ADD lines 43, 44, and 45. 46. 359
47. Total exemption credit amount(s) from Step 3, side 1 47. 60
48. Tuition and textbook credit for dependents K-12 48.
49. Total credits. ADD lines 47 and 48. 49. 60
50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. 50. 0 299
51. Credit for nonresident or part-year resident. Attach IA 126 and federal return 51. 299
52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero. 52. 0 0
53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. 53.
54. BALANCE. SUBTRACT line 53 from line 52. 54.
55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54. 55. 0 0
56. Total Tax. ADD lines 54 and 55. 56.
57. Total tax before contributions. ADD columns A & B on line 56 and enter here. 57. 0
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. 58.
58a: Fish/Wildlife State Fair Firefighters/Veterans Child Abuse Prevention Enter total. 58. 0
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58. 59. 0

STEP 9 Credits

60. Iowa income tax withheld 60.
61. Estimated and voucher payments made for tax year 2011 61. 690
62. Out-of-state tax credit. Attach IA 130. 62.
63. Motor fuel tax credit. Attach IA 4136. 63.
64. Check One: [] Child and dependent care credit OR [] Early childhood development credit 64.
65. Iowa earned income tax credit. See Instructions. 65.
66. Other refundable credits. Attach IA 148 Tax Credits Schedule. 66.
67. TOTAL. ADD lines 60 - 66. 67. 690
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here. 68. 690

STEP 10 Refund or Amount You Owe

69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 69. 690
70. Amount of line 69 to be REFUNDED REFUND 70. 690
For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
71. Amount of line 69 to be applied to your 2012 estimated tax 71.
72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 72.
73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [] Check if annualized income method is used. 73.
74. Penalty and interest. 74a. Penalty 74b. Interest ADD Enter total 74.
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT 75.
You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Treasurer, State of Iowa.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

[] \$1.50 to Democratic Party [] \$1.50 to Democratic Party
[] \$1.50 to Republican Party [] \$1.50 to Republican Party
[] \$1.50 to Campaign Fund [] \$1.50 to Campaign Fund

STEP 12 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

PLEASE SIGN HERE

[X] 11/11/11 RICHARD K RIKKERS CPA 04/05/12
Your Signature Date Check if Deceased Date of Death Preparer's Signature Date

SIGN HERE

[] 42-1277139
Spouse's Signature Date Check if Deceased Date of Death Preparer's SSN, FEIN, or PTIN

Daytime Telephone Number

712-722-3375 Daytime Telephone Number

This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs.

MAILING ADDRESSES: See lines 70 and 75 above.

P5455

41-001b (09/21/11)

BRUNSTING003786



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Iowa 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

Social Security Number
481-30-4685

File Copy

NOTE: If you have federal bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.

Medical and Dental Expenses	Do not include health insurance premiums deducted on IA 1040, line 18.	
	1. Medical and dental expenses	1. 117,831
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here	2. 11,411
	3. Subtract line 2 from line 1. If less than zero, enter zero.	3. 106,420
Taxes You Paid	4. State and Local (Check only one box):	
	a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2011	OR } 4. 1,137
	b <input checked="" type="checkbox"/> General sales taxes only from line 5b of the Federal Schedule A.	
	5. Real estate taxes	5. 2,027
	6. Personal property taxes, including annual vehicle registration	6. 57
	7. Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. 123
	8. Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8. 3,344
	Interest You Paid	9a. Home mortgage interest and points reported on federal form 1098
9b. Home mortgage interest not reported on federal form 1098		9b. _____
10. Points not reported on federal form 1098		10. _____
11. Qualified mortgage insurance premiums		11. _____
12. Investment interest. Attach federal form 4952 if required.		12. _____
13. Add lines 9a-12. Enter total here.		13. _____
Gifts to Charity	14. Contributions by cash or check.	14. 60
	15. Other than by cash or check. You must attach federal form 8283 if more than \$500.	15. _____
	16. Carryover from prior year as adjusted for disallowance of bonus depreciation	16. _____
	17. Add lines 14 through 16. Enter total here.	17. 60
Casualty/Theft Loss	18. Casualty or theft loss(es). Attach federal form 4684.	18. _____
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19. _____
	20. Tax preparation fees	20. _____
	21. Other expenses. List type and amount.	21. _____
	22. Add the amounts on lines 19, 20, and 21. Enter the total here.	22. _____
	23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here	23. _____
	24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24. 0
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25. _____
Total Itemized Deductions	26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26. 109,824
If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.	
	27. Enter the Iowa net income of both spouses from IA 1040, line 26.	27b. SPOUSE _____ 27a. YOU _____
	28. Total Iowa net income, add columns 27a and 27b. Enter the total here.	28. _____
	29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29. _____ %
	30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	30. _____
31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return. (SPOUSE)	31. _____	

*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.



2011 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040

Social Security Number

NELVA E BRUNSTING

481-685

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NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I: You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

**INTEREST
INCOME**

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES	X			463
EDWARD JONES	X			387
Total Taxable Interest Income.				
Add the amounts. Enter here and on IA 1040, line 2.				850

PART II: You must complete this part if you received more than \$1,500 in gross dividends in 2011. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

INCOME

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
CHEVRON CORPORATION	X			609
METLIFE	X			70
EXXON MOBILE	X			1,756
EDWARD JONES	X			2,697
DEERE & COMPANY	X			15
FROM BENEFICIARY'S SCHEDULE K-1	X			8,092
Total Taxable Dividend Income.				
Add the amounts. Enter here and on IA 1040, line 3.				13,239



Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040
NELVA E BRUNSTING

Social Security Number
481-468-
File Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa ▲
- You are a part-year resident of Iowa ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____
- Your spouse is a nonresident of Iowa ▲
- Your spouse is a part-year resident of Iowa ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
100.0%	100.0%
28. %	28. %
29. %	29. 100.0%
30.	30. 359
31.	31. 60
32.	32. 299
33.	33. 299

1. Wages, salaries, tips, etc.
2. Taxable interest income
3. Ordinary dividend income
4. Alimony received
5. Business income or (loss)
6. Capital gain or (loss)
7. Other gains or (losses)
8. Taxable IRA distributions
9. Taxable pensions and annuities
10. Rents, royalties, partnerships, estates, etc.
11. Farm income or (loss)
12. Unemployment compensation
13. Taxable Social Security benefits.
14. Other income, gambling income, bonus depreciation/section 179 adjustment
15. GROSS INCOME. ADD lines 1-14.
16. Payments to an IRA, Keogh, or SEP while an Iowa resident
17. Deduction for self-employment tax
18. Health insurance deduction
19. Penalty on early withdrawal of savings
20. Alimony paid
21. Pension/retirement income exclusion
22. Moving expense deduction into Iowa only
23. Iowa capital gain deduction
24. Other adjustments
25. Total adjustments. ADD lines 16-24.
26. IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION
27. All-source net income from line 26, IA 1040
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%.
29. Nonresident/part-year resident credit percentage:
Subtract the percentage on line 28 from 100.0%.
30. Iowa tax on total income from line 43, IA 1040
31. Total credits from line 49, IA 1040
32. Tax after credits. Subtract line 31 from line 30.
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.

ENTER THIS AMOUNT ON LINE 51, IA 1040



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P5458
41-126 (08/24/11)

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 or IA 1041

SSN or FEIN

NELVA E BRUNSTING

481-30-4685

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PART I: Adjustments and Preferences. See instructions.

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental from line 2, federal form 6251	1.	3,804
2. Taxes from line 3, federal form 6251, less any Iowa income tax included on that line	2.	3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6251	3.	
4. Miscellaneous itemized deductions from line 5, federal form 6251	4.	
5. Refund of taxes from line 7, federal form 6251, less any Iowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251	7.	
8. Adjusted gain or loss from line 17, federal form 6251	8.	
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	
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.	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.	l. Tax shelter farm activities	l.
f. Loss limitations (line 20) f.	m. Related adjustments (see instr.) (line 27)	m.
g. Mining costs (line 23) g.		0
13. Total Adjustments and Preferences. Combine lines 1 through 12.	13.	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.	15.	
16. Combine lines 14 and 15.	16.	11,802
17. Add lines 13 and 16.	17.	18,950
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	18,950

PART III: Exemption Amount and Alternative Minimum Tax

20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying 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))	21.	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).	23.	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25. Subtract line 24 from line 19. If the result is zero or less, enter zero.	25.	
26. Multiply line 25 by 6.7% (0.067).	26.	0
27. Regular tax after credits. See instructions.	27.	299
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.

29. Enter Iowa net income plus Iowa 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.	31.	
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

*Exemption levels of \$17,500 and \$75,000 on lines 20 and 21, respectively, also apply to an estate or trust.



Form IA1040	Iowa Federal Tax Adjustment Worksheet	2011
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Name NELVA E BRUNSTING	Taxpayer Identification Number 481-30-4685
----------------------------------	--

Federal Refund - Iowa Form 1040 Line 27

File Copy

1. 2010 federal refund	1.	<u>2,967</u>
2. Less 2010 federal earned income credit (less federal advance earned income payment)	2.	_____
3. Less 2010 additional child tax credit	3.	_____
4. Less 2010 first-time homebuyer credit	4.	_____
5. Less 2010 refundable education credit	5.	_____
6. Less 2010 making work pay credit	6.	_____
7. Less 2010 adoption credit	7.	_____
8. Prior year federal refund after adjustments	8.	<u>2,967</u>
9. 2010 deduction for federal taxes (Iowa Form 1040, line 34)	9.	<u>11,500</u>
10. Lesser of line 8 or line 9	10.	<u>2,967</u>
	Spouse	Taxpayer/Joint
11. Prior year federal refund after adjustments from line 10, allocated, if applicable	11.	<u>2,967</u>
12. Total of other federal refunds (From years prior to 2010)	12.	_____
13. Federal income tax refund / overpayment received in 2011 (Line 11 plus line 12)	13.	<u>2,967</u>

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

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

1. W-2, W-2G, 1099R, 1099M, interest, dividend, K-1, Schedule D	1.	_____
2. Social security, railroad, unemployment, other income, backup withholding, other	2.	_____
3. Total Federal Income Tax Withheld	3.	_____

Federal Estimated Tax Payments Made in 2011 - Iowa Form 1040 Line 32

1. Overpayment applied from 2010 return	1.	_____
2. Estimates paid in 2011	2.	<u>12,180</u>
3. Total Federal Estimated tax payments made in 2011	3.	<u>12,180</u>
	Spouse	Taxpayer/Joint
4. Total Federal Estimated Taxes Paid from line 3, allocated, if applicable	4.	<u>12,180</u>

Additional Federal Taxes Paid in 2011 - Iowa Form 1040 Line 33

1. 2010 federal tax liability	1.	<u>8,393</u>
2. Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	2.	_____
3. Subtotal (Line 1 minus Line 2)	3.	<u>8,393</u>
4. Less payments made against 2010 federal tax liability	4.	<u>11,360</u>
5. 2010 unpaid liability before federal refundable credits (Line 3 minus Line 4)	5.	_____
6. Refundable credits:		
Earned income credit	a.	_____
Refundable education credit	b.	_____
First-time home buyer credit	c.	_____
Adoption credit	d.	_____
Making work pay credit	e.	_____
Additional child tax credit	f.	_____
Other refundable credits	g.	_____
Total refundable credits	6.	_____
7. Application of refundable credits to 2010 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	_____
8. Paid with 2010 federal tax return (Does not include penalties and interest or additional taxes or repayments (from line 2))	8.	_____
9. Federal extension and additional payments from 2010 federal return	9.	_____
10. Federal Motor Vehicle Fuel Tax Credit from 2011 federal return	10.	_____
11. Excess FICA reported on 2011 federal return	11.	_____
12. Total additional federal tax payments made in 2011 (Add lines 7 thru 11)	12.	_____
	Spouse	Taxpayer/Joint
13. Total additional federal tax payments from line 12, allocated, if applicable	13.	_____
14. Additional federal taxes paid in 2011 for tax years prior to 2010	14.	_____
15. Total additional federal taxes paid in 2011 for 2010 and prior years (Add lines 13 and 14)	15.	_____

P5460

Form IA1040	Iowa Low Income Exemption Worksheet	2011
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Name NELVA E BRUNSTING	Taxpayer Identification Number 481-504085
----------------------------------	---

File Copy

Filing status 1 Dependent of another
 Age 65 or older on 12/31/11 X

	Spouse	Taxpayer or Joint
1. Add:		
(a) Net income from line 26, Form IA1040	(a) _____	_____
(b) Pension exclusion from line 21, Form IA1040	(b) _____	_____
(c) Social Security Phase-out (Social Security Worksheet, Line 12)	(c) _____	_____
(d) Lump-sum distribution separately taxed on federal Form 4972	(d) _____	_____
(e) Net operating loss carryover	(e) _____	_____
Total (1a through 1e)	1.	0
2. Amount from table below (Based on residency, filing status, and age)	2.	1,000

Resident Limitations

Filing Status	Dependent of Another	Age 65 or Older On 12/31/11	Income Less Than
Single	Yes	N/A	\$ 5,000
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	Iowa Source Income Less Than
Any	\$ 1,000

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 \(12/31/11\) - Schedule E Page 2](#)
[US Tax Return \(12/31/11\) - Form 6251 Page 1](#)
[US Tax Return \(12/31/11\) - Form 1310](#)

P5462

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial **NELVA E** Last name **BRUNSTING** DECEASED Your social security number **11/11/11** 481-30-4685

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. **203 BLOOMINGDALE CIR** Apt. no. **File Copy** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **VICTORIA TX 77904** Presidential Election Campaign

Foreign country name Foreign province/county Foreign postal code You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 5 Qualifying widow(er) with dependent child 3 Married filing separately. Enter spouse's SSN above and full name here.

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **1** b Spouse No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions)

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qual. for child tax credit (see instr.)

If more than four dependents, see instructions and check here

d Total number of exemptions claimed Add numbers on lines above **1**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	463
b	Tax-exempt interest. Do not include on line 8a	8b	387
9a	Ordinary dividends. Attach Schedule B if required	9a	13,239
b	Qualified dividends	9b	8,208
10	Taxable refunds, credits, or offsets of state and local income taxes	10	488
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	9,756
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	58,792
b	Taxable amount	15b	58,792
16a	Pensions and annuities	16a	9,920
b	Taxable amount	16b	9,920
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	41,938
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	20,642
b	Taxable amount	20b	17,546
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	152,142

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	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	31a	
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 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income	37	152,142

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 152,142

39a Check You were born before January 2, 1947, Blind. } Total boxes checked 39a 1
 if: Spouse was born before January 2, 1947, Blind. }

Standard Deduction for—

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:
 - Single or Married filing separately, \$5,800
 - Married filing jointly or Qualifying widow(er), \$11,600
 - Head of household, \$8,500

b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 110,886

41 Subtract line 40 from line 38 41 256

42 Exemptions. Multiply \$3,700 by the number on line 6d 42 3,700

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 37,556

44 Tax (see instr.). Check if any from: a Form(s) 8814 b Form 4372 c 962 elec. 44 4,432

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46 4,432

Other Taxes

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions) 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a 3800 b 8801 c 53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 4,432

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a 4137 b 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Other taxes. Enter code(s) from instructions 60

61 Add lines 55 through 60. This is your total tax 61 4,432

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62

63 2011 estimated tax payments and amount applied from 2010 return 63 9,340

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

67 First-time homebuyer credit from Form 5405, line 10 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a 2439 b 8839 c 8801 d 8885 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 9,340

Refund

Direct deposit? See instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73 4,908

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a 4,908

b Routing number 113000023 c Type: Checking Savings

d Account number 586027563523

75 Amount of line 73 you want applied to your 2012 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76

77 Estimated tax penalty (see instructions) 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name RICHARD K RIKKERS CPA Personal identification number (PIN) 84948

Phone no. 712-722-3375

Sign Here

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

DECEASED

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid RICHARD K RIKKERS CPA RICHARD K RIKKERS CPA 04/05/12 Check if self-employed PTIN P00144154

Preparer Firm's name KROESE & KROESE P.C. Firm's EIN 42-1277139

Use Only Firm's address 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824 Phone no. 712-722-3375

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

NELVA E BRUNSTING

481-301685

File Copy

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1	118,893		
	2 Enter amount from Form 1040, line 38	2	152,142		
	3 Multiply line 2 by 7.5% (.075)	3	11,411		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	107,482	
Taxes You Paid	5 State and local (check only one box):	5	1,137		
	a <input type="checkbox"/> Income taxes, or				
	b <input checked="" type="checkbox"/> General sales taxes				
	6 Real estate taxes (see instructions)	6	2,027		
	7 Personal property taxes	7	57		
	8 Other taxes. List type and amount ▶	8	123		
	FOREIGN TAXES - 1041-GT				
	9 Add lines 5 through 8			9	3,344
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10		
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		11			
12 Points not reported to you on Form 1098. See instructions for special rules		12			
13 Mortgage insurance premiums (see instructions)		13			
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14			
15 Add lines 10 through 14				15	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	60		
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
	18 Carryover from prior year	18			
	19 Add lines 16 through 18			19	60
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
	22 Tax preparation fees	22			
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24 Add lines 21 through 23	24			
	25 Enter amount from Form 1040, line 38	25			
	26 Multiply line 25 by 2% (.02)	26			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	110,886
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

Attach to Form 1040A or 1040. See instructions on back.

2011

Attachment Sequence No. 08

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address EDWARD JONES

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

5 List name of payer CHEVRON CORPORATION, METLIFE, EXXON MOBILE, EDWARD JONES, DEERE & COMPANY, ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

Note. If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Part III Foreign Accounts and Trusts

7a At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located
8 During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

(See instructions on back.)

File Copy

1

2

3

4

5

6

463

463

463

Amount

609

70

1,756

2,697

15

8,092

13,239

Yes No

X

X

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011

Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30485

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Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I	35,607	25,680	0	9,927
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 9,927

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II	137,539	114,185	0	23,354
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13 1
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 23,526
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15 -171

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2011

Part III Summary

16 Combine lines 7 and 15 and enter the result

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions

20 Are lines 18 and 19 **both** zero or blank?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.
- No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
- No.** Complete the rest of Form 1040 or Form 1040NR.

16 File Copy 756

18

19

21

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

NELVA E BRUNSTING

481-30-4685

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked.

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*Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

(A) Long-term transactions reported on Form 1099-B with basis reported to the IRS

(B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS

(C) Long-term transactions for which you cannot check box A or B

Table with 7 columns: (a) Description of property, (b) Code, if any, for column (g), (c) Date acquired, (d) Date sold, (e) Sales price, (f) Cost or other basis, (g) Adjustments to gain or loss, if any. Rows include VK BLD AMER BONDS INCM, DEERE & CO, GMAC SMARTNOTES, IN FIN AUTH REV PARKVIEW, TOYOTA MOTOR CR CORP.

4 Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked)

4

137,539

114,185

P5470

0

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

NELVA E BRUNSTING

481-30-4685

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

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27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. [] Yes [X] No

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Row A: ELMER H BRUNSTING DECEDENT'S TR DTD, 27-6453100.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

P5471

Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

▶ See separate instructions.

2011

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR
NELVA E BRUNSTING

Your social security number
481-3085

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Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	41,256
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	3,804
3	Taxes from Schedule A (Form 1040), line 9	3	3,344
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	(488)
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	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	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	47,916

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .		
	Single or head of household \$112,500	\$48,450	}
	Married filing jointly or qualifying widow(er) 150,000	74,450	
	Married filing separately 75,000	37,225	
	If line 28 is over the amount shown above for your filing status, see 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 31, 33, and 35, and go to line 34	30	0
31	• If you are filing Form 2555 or 2555-EZ, see 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, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	0
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 without using Schedule J (see instructions)	34	4,432
35	AMT. 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 your tax return instructions.

Form **6251** (2011)

P5472

Form **1310**
(Rev. November 2005)

Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ See instructions below and on back.

Attachment Sequence No. **87**

Tax year decedent was due a refund:

Calendar year 2011, or other tax year beginning _____, 20____, and ending _____

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Please print or type	Name of decedent NELVA E BRUNSTING	Date of death 11/11/11	Decedent's social security no. 481-30-4685	
	Name of person claiming refund ANITA BRUNSTING	Your social security number 457-25-1860		
	Home address (number and street). If you have a P.O. box, see instructions. 203 BLOOMINGDALE CIRCLE			Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. VICTORIA TX 77904			

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A Surviving spouse requesting reissuance of a refund check. (see instructions).
- B Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).
- C Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

Part II Complete this part only if you checked the box on line C above.

	Yes	No
1 Did the decedent leave a will?	X	
2a Has a court appointed a personal representative for the estate of the decedent?		X
b If you answered "No" to 2a, will one be appointed?		X
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?		
If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		
	X	

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

[IA Tax Return \(12/31/10\) - IA Form IA-1041, Page 1](#)

[IA Tax Return \(12/31/10\) - IA Form IA-1041, Page 2](#)

[IA Tax Return \(12/31/10\) - IA K-1 Equivalent - NELVA BRUNSTING](#)

[IA Tax Return \(12/31/10\) - IA Required Statements](#)

P5474

For Calendar Year 2010 or fiscal year beginning _____, and ending _____

Iowa Fiduciary Return

Name of ELMER H BRUNSTING DECEDENTS TR DTD
Estate or Trust 4-1-09 AS EST UTD 10-10-96
Name, Address, and Title of Fiduciary ANITA BRUNSTING
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904
TRUSTEE
Name of Attorney, Address (Number and Street), City, State, and Zip Code
CANDACE KUNZ-FREED
14800 ST MARYS LANE, SUITE 230
HOUSTON TX 77079
Attorney's Phone Number 800-229-3002
Dept. of Revenue No.
Federal Identification No. 27-6453100
Iowa County in which estate is pending
Probate No.
Check one:
Estate
Simple Trust
Complex Trust
Bankruptcy Estate
If trust, check one:
Testamentary
Inter Vivos

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? Yes No
Is Income Tax Certificate of Acquittance requested? Yes No
Is this an amended IA 1041? Yes No
Is an Iowa 706 being filed? Yes No

INCOME table with 9 rows: 1. Dividends, 2. Interest, 3. Income from partnerships, 4. Net rents and royalties (24,013), 5. Net business and farm income, 6. Net gain (loss) from capital assets, 7. Ordinary gains, 8. Other income, 9. Total income (24,013)

DEDUCTIONS table with 12 rows: 10. Interest, 11. Taxes (89), 12. Fiduciary fees, 13. Charitable deduction, 14. Attorney, accountant, and return preparer fees, 15. Other deductions, 16. Allowable miscellaneous itemized deductions, 17. Total (89), 18. Balance (23,924), 19. Distributions to beneficiaries (23,924), 20. Federal estate tax, 21. Total (23,924), 22. Taxable income of fiduciary (0)

RESIDENT COMPUTED TAX table with 9 rows: 23. Compute tax from rate Schedule E (0), 24. Iowa lump sum tax, 25. Iowa minimum tax, 26. Tax before credits (0), 27. Personal exemption credit (40.00), 28. Out-of-state tax credit, 29. Motor fuel tax credit, 30. Other credits, 31. Total credits

TAX DUE table with 3 rows: 32. Tax liability (0), 33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher, 34. Refund, 35. Amount due (0)

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof.

Signature of fiduciary or officer representing fiduciary Date
Signature of preparer other than fiduciary Preparer's ID No. Address 540 NORTH MAIN AVENUE Date
RICHARD K RIKKERS CPA 42-1277139 SIOUX CENTER, IA 51250-1824

P5475 06/29/11 83-001a (07/21/10)

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 **Fiduciary Schedules A, B, C, D, and E**

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? Yes No
6. Did will of decedent create trust? Yes No
7. Did decedent file IOWA return(s) up to the date of death? Yes No If no, attach earnings statement or explanatory affidavit _____
8. Enter decedent's name, address, and SSN: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? Yes No Is an audit now in the process? Yes No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? Yes No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? Yes No

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Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary	SEE SCHEDULE K-1 EQUIVALENT(S)			
2. Social Security Number				
3. Address				
4. Iowa resident (Yes/No)				
5. Net short-term capital gain				
6. Net long-term capital gain (100%)				
7. Depreciation and depletion				
8. Ordinary income subject to Iowa income tax				23,924
9. Income not subject to Iowa income tax				
10. Excess deductions				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any				
12. Withholding agent's identification number				

Schedule C - Computation of Nonresident's Tax

1. Federal taxable income from federal 1041 (include ESBT income) 1. 50,422
2. Interest and dividends from federal securities 2. _____
3. Balance. Subtract line 2 from line 1. 3. 50,422
4. Deduction taken for Iowa state income tax 4. _____
5. Interest and dividends from foreign, state, and municipal securities 5. 2,070
6. Exemption credit from federal 1041 6. 100
7. Adjusted taxable income. Add lines 3 through 6. 7. 52,592
8. Compute tax on the amount shown on line 7 using Schedule E. 8. 3,137
9. Personal exemption credit 9. \$40.00
10. Tax before being prorated 10. 3,097
11. Nonresident percentage. Divide amount on line 22, page 1, by amount on line 7, Schedule C. This may not be greater than 100.0%. 11. 0.00%
12. Multiply line 10 by percentage on line 11. 12. _____
13. Iowa lump-sum tax: Attach federal Schedule 4972. 13. _____
14. Iowa minimum tax: Attach IA 6251. 14. _____
15. Balance. Add lines 12, 13, and 14. 15. _____
16. Motor fuel tax credit. Attach IA 4136. 16. _____
17. Other credits 17. _____
18. Total credits. Add lines 16 and 17. 18. _____
19. Total tax liability. Subtract line 18 from line 15. Enter on line 32, page 1. 19. _____

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
11	TAX EXPENSE- STMT 1	89

Schedule E - Tax Rates

Taxable Income		Tax Rate	Of Excess
Over	But Not Over		Over
\$0	\$1,428	\$0.00 + (0.36%	x \$0)
\$1,428	\$2,856	\$5.14 + (0.72%	x \$1,428)
\$2,856	\$5,712	\$15.42 + (2.43%	x \$2,856)
\$5,712	\$12,852	\$84.82 + (4.50%	x \$5,712)
\$12,852	\$21,420	\$406.12 + (6.12%	x \$12,852)
\$21,420	\$28,560	\$930.48 + (6.48%	x \$21,420)
\$28,560	\$42,840	\$1,393.15 + (6.80%	x \$28,560)
\$42,840	\$64,260	\$2,364.19 + (7.92%	x \$42,840)
\$64,260	over	\$4,060.65 + (8.98%	x \$64,260)

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2010

For calendar year 2010, or tax year beginning , and ending

Name of trust
 ELMER H BRUNSTING DECEDENTS TR DTD
 4-1-09 AS EST UTD 10-10-96

Amended K-1

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Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

NELVA BRUNSTING
 13630 PINEROCK LN
 HOUSTON TX 77079-5914
 Resident state: TEXAS

ANITA BRUNSTING
 TRUSTEE
 203 BLOOMINGDALE CIRCLE
 VICTORIA TX 77904

Enter the following items on the state income tax return of the above named individual.

1 Beneficiary's Share of Federal Taxable Income		1	31,252	This data presented for information only
Income				
2	Interest	2		Schedule B, Part I, line 1 or IA 126, line 2
3	Ordinary dividends	3		Schedule B, Part II, line 3 or IA 126, line 3
4 a	Net short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
b	Net long-term capital gains	b		Form IA 1040, line 6 or IA 126, line 6
5 Business / Nonpassive				
a	Income	5 a] Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
6 Rental and Passive				
a	Income	6 a	23,924] Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
7 Distributions in the Final Year of Estate / Trust				
a	Excess deductions on termination	7 a		Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
c	Long-term capital loss carryover	c		Form IA 1040, line 6 or IA 126, line 6
d	Net operating loss (NOL) carryover	d		Form IA 1040, line 24 or IA 126, line 24
8 Tax Preference Items				
a	Accelerated depreciation	8 a		Form IA 6251
b	Depletion	b		Form IA 6251
c	Amortization	c		Form IA 6251
d	Exclusion items	d	179	Form IA 8801
9 Other Items				
a	Tax-exempt interest	9 a		This data presented for information only
b	Estate tax deduction	b		This data presented for information only
c	Withholding	c		This data presented for information only

Additional Information:

Iowa Statements

Statement 1 - Form IA 1041, Page 2, Schedule D - Taxes

<u>Description</u>	<u>Amount</u>
PAGE 1 - TAX EXPENSE	\$ <u>0</u>
FEDERAL TAXES PAID	<u>123</u>
ALLOCATED TO NON-IOWA INCOME	<u>-34</u>
TOTAL IOWA TAX EXPENSE	\$ <u>89</u>

P5478

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 \(12/31/10\) - Form 1041, Page 1](#)
[US Tax Return \(12/31/10\) - Form 1041, Page 2](#)
[US Tax Return \(12/31/10\) - Schedule I, Page 1](#)
[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](#)
[US Tax Return \(12/31/10\) - Schedule E, Page 1 - FARMLAND](#)
[US Tax Return \(12/31/10\) - Schedule K-1, Page 1 - NELVA BRUNSTING](#)
[US Tax Return \(12/31/10\) - Required Statements](#)

P5479

Form **1041 U.S. Income Tax Return for Estates and Trusts**

2010 | OMB No. 1545-0092

A Type of entity (see instr.): <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	For calendar year 2010 or fiscal year beginning _____, and ending _____ Name of estate or trust (If a grantor type trust, see page 15 of the instructions.) ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 Name and title of fiduciary ANITA BRUNSTING TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 203 BLOOMINGDALE CIRCLE City or town, state, and ZIP code VICTORIA TX 77904	C Employer identification number 27-6453100 D Date entity created 04/01/2009 E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.): <input type="checkbox"/> Described in section 4947(a)(1) <input type="checkbox"/> Not a private foundation <input type="checkbox"/> Described in section 4947(a)(2)
B Number of Schedules K-1 attached (see instructions) 1	F Check applicable boxes: <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name	Change in trust's name Change in fiduciary's address
G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>		

Income	1 Interest income								
	2a Total ordinary dividends								7,239
	b Qualified dividends allocable to: (1) Beneficiaries	2,857	(2) Estate or trust						
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)								
	4 Capital gain or (loss). Attach Schedule D (Form 1041)								50,522
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)								24,013
	6 Farm income or (loss). Attach Schedule F (Form 1040)								
	7 Ordinary gain or (loss). Attach Form 4797								
	8 Other income. List type and amount								
9 Total income. Combine lines 1, 2a, and 3 through 8								81,774	
Deductions	10 Interest. Check if Form 4952 is attached <input type="checkbox"/>								
	11 Taxes								
	12 Fiduciary fees								
	13 Charitable deduction (from Schedule A, line 7)								
	14 Attorney, accountant, and return preparer fees								
	15a Other deductions not subject to the 2% floor (attach schedule)								
	b Allowable miscellaneous itemized deductions subject to the 2% floor								
	16 Add lines 10 through 15b								
	17 Adjusted total income or (loss). Subtract line 16 from line 9						81,774		
	18 Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)								31,252
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)								
20 Exemption								100	
21 Add lines 18 through 20								31,352	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions								50,422
	23 Total tax (from Schedule G, line 7)								7,218
	24 Payments: a 2010 estimated tax payments and amount applied from 2009 return								
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)								
	c Subtract line 24b from line 24a								
	d Tax paid with Form 7004 (see page 24 of the instructions)								
	e Federal income tax withheld. If any is from Form(s) 1099, check <input checked="" type="checkbox"/>								123
	Other payments: f Form 2439 ; g Form 4136 ; Total								
	25 Total payments. Add lines 24c through 24e, and 24h								123
26 Estimated tax penalty (see page 24 of the instructions)									
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed								7,095	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid									
29 Amount of line 28 to be: a Credited to 2011 estimated tax ; b Refunded									

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of fiduciary or officer representing fiduciary _____ Date _____		EIN of fiduciary if a financial institution _____			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN	
	RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	08/29/11		P00144154	
	Firm's name	Firm's EIN				
	KROESE & KROESE P.C.	42-1277139				
	Firm's address	Phone no.				
	540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824	712-722-3375				

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.	
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)
3	Subtract line 2 from line 1
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes
5	Add lines 3 and 4
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 25 of the instructions)
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13

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Schedule B Income Distribution Deduction		
1	Adjusted total income (see page 25 of the instructions)	81,774
2	Adjusted tax-exempt interest	2,070
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	-50,522
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	33,322
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	33,322
9	Income required to be distributed currently	33,322
10	Other amounts paid, credited, or otherwise required to be distributed	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	33,322
12	Enter the amount of tax-exempt income included on line 11	2,070
13	Tentative income distribution deduction. Subtract line 12 from line 11	31,252
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	31,252
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	31,252

Schedule G Tax Computation (see page 27 of the instructions)		
1	Tax:	
a	Tax on taxable income (see page 27 of the instructions)	7,218
b	Tax on lump-sum distributions. Attach Form 4972	
c	Alternative minimum tax (from Schedule I (Form 1041), line 56)	0
d	Total. Add lines 1a through 1c	7,218
2a	Foreign tax credit. Attach Form 1116	
b	General business credit. Attach Form 3800	
c	Credit for prior year minimum tax. Attach Form 8801	
d	Bond credits. Attach Form 8912	
3	Total credits. Add lines 2a through 2d	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	7,218
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	
6	Household employment taxes. Attach Schedule H (Form 1040)	
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7,218

Other Information		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends \$ 2,070 SEE STMT 1	X	
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country		X
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions		X

P5481 Form 1041 (2010)

SCHEDULE I
(Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

▶ Attach to Form 1041. See the separate instructions for Schedule I (Form 1041).

2010

Department of the Treasury
Internal Revenue Service

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number

27-6453100

File Copy

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	81,774
2	Interest	
3	Taxes	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	
5	Refund of taxes	
6	Depletion (difference between regular tax and AMT)	
7	Net operating loss deduction. Enter as a positive amount	
8	Interest from specified private activity bonds exempt from the regular tax	179
9	Qualified small business stock (see page 2 of the instructions)	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
13	Disposition of property (difference between AMT and regular tax gain or loss)	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
15	Passive activities (difference between AMT and regular tax income or loss)	
16	Loss limitations (difference between AMT and regular tax income or loss)	
17	Circulation costs (difference between regular tax and AMT)	
18	Long-term contracts (difference between AMT and regular tax income)	
19	Mining costs (difference between regular tax and AMT)	
20	Research and experimental costs (difference between regular tax and AMT)	
21	Income from certain installment sales before January 1, 1987	
22	Intangible drilling costs preference	
23	Other adjustments, including income-based related adjustments	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	81,953
Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44	31,431
27	Estate tax deduction (from Form 1041, line 19)	
28	Add lines 26 and 27	31,431
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	50,522

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the instructions)	81,953
31	Adjusted tax-exempt interest (other than amounts included on line 8)	1,891
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions)	
35	Capital gains computed on a minimum tax basis included on line 25	50,522
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	33,322
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	33,322
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	
40	Total distributions. Add lines 38 and 39	33,322
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	1,891
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	31,431

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2010)

P5482

Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	31,431
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	31,431

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Part III Alternative Minimum Tax

45	Exemption amount	45	22,500
46	Enter the amount from line 29	46	50,522
47	Phase-out of exemption amount	47	75,000
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	0
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	22,500
51	Subtract line 50 from line 46	51	28,022
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	3,858
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	3,858
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	7,218
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56	0

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51	57	28,022
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	50,522
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	50,522
61	Enter the smaller of line 57 or line 60	61	28,022
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	
64	Maximum amount subject to the 0% rate	64	2,300
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet on page 27 of the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300
67	Enter the smaller of line 57 or line 58	67	28,022
68	Enter the smaller of line 66 or line 67	68	2,300
69	Subtract line 68 from line 67	69	25,722
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	3,858
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	3,858
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74	7,286
75	Enter the smaller of line 73 or line 74 here and on line 52	75	3,858

P5483

**SCHEDULE D
(Form 1041)**

Capital Gains and Losses

OMB No. 1545-0092

2010

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for
Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

Name of estate or trust
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number
File Copy
27-6453100

Note: Form 5227 filers need to complete only Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a INVESCO VK INTERNATIONAL GRI INHERIT		FUNDY 06/08/10	2,933	2,234	699
BRANDYWINE BLUE FUND INHERIT		VARIOUS	2,945	2,220	725
CHEVRON CORP INHERIT		06/03/10	69,378	62,556	6,822
CITIGROUP INC INHERIT		06/03/10	10,217	6,682	3,535
COLUMBIA MID CAP VALUE FUND INHERIT		VARIOUS	2,992	1,827	1,165

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	37,391
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions SEE STATEMENT 2	9	185
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12	50,522

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2010

P5484

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13		
14	Net long-term gain or (loss):			
a	Total for year	14a	50,522	50,522
b	Unrecaptured section 1250 gain (see line 18 of the wrksh.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15	50,522	50,522

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation		16
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	()

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates
Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.
Caution: Skip this part and complete the worksheet on page 8 of the instructions if:
 • Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
 • Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.
Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	50,422	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	50,522	
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19		
20	Add lines 18 and 19	20	50,522	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	50,522	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	0	
24	Enter the smaller of the amount on line 17 or \$2,300	24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 through 26; go to line 27 and check the "No" box. <input checked="" type="checkbox"/> No. Enter the amount from line 23	25		
26	Subtract line 25 from line 24	26	2,300	
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 through 30; go to line 31. <input checked="" type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	50,422	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	2,300	
29	Subtract line 28 from line 27	29	48,122	
30	Multiply line 29 by 15% (.15)	30		7,218
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		
32	Add lines 30 and 31	32		7,218
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		16,623
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		7,218

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side
 ELMER H BRUNSTING DECEDENTS TR DTD
 4-1-09 AS EST UTD 10-10-96

Employer identification number
 27-6453100

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(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)	File Copy Gain or (Loss) Subtract (e) from (d)
6a DWS SMALL CAP VALUE FUND INSTL	INHERIT	VARIOUS	1,890	1,118	772
DALLAS TX AREA RAPID TRAN	INHERIT	06/07/10	10,057	9,875	182
DC REV MEDLANTIC/HELIIX SER B	INHERIT	06/07/10	19,800	19,010	790
DODGE & COX INTL STOCK FUND	INHERIT	VARIOUS	10,773	6,473	4,300
DODGE & COX INCOME FUND	INHERIT	VARIOUS	4,592	4,016	576
E I DU PONT DE NEMOURS & CO	INHERIT	06/03/10	7,274	4,527	2,747
EATON VANCE TAX MANAGED VAL	INHERIT	06/08/10	4,640	3,754	886
EXXON MOBIL CORP	INHERIT	06/03/10	16,476	18,289	-1,813
FIDELITY NEW INSIGHTS FD INSTL	INHERIT	VARIOUS	4,590	3,128	1,462
FIDELITY INTER MUNI INCM FD	INHERIT	VARIOUS	6,229	5,986	243
FRANKLIN FED TAX FREE INCM ADV	INHERIT	06/08/10	4,572	4,234	338
FRANKLIN HIGH YLD TAX FREE ADV	INHERIT	06/08/10	2,288	1,972	316
HARTFORD DIVIDEND & GROWTH	INHERIT	06/08/10	3,136	2,450	686
HAYS TX CONS INDPT SCH DIST GO	INHERIT	06/07/10	31,500	29,742	1,758
ING GLOBAL REAL ESTATE FUND	INHERIT	VARIOUS	2,946	1,763	1,183
IN MUN PWR AGY PWR SUPPLY SYS	INHERIT	06/07/10	30,930	30,263	667
INVESTMENT CO OF AMERICA CL F1	INHERIT	VARIOUS	6,007	4,420	1,587
PERKINS MID CAP VALUE FD	INHERIT	06/08/10	1,594	998	596
JOHN HANCOCK INTL CORE FD	INHERIT	06/08/10	1,941	1,671	270
JOHNSON & JOHNSON	INHERIT	06/03/10	8,985	7,881	1,104
JPMORGAN CORE BOND FUND SELECT	INHERIT	VARIOUS	3,952	3,702	250
JPMORGAN HIGH YIELD FD SELECT	INHERIT	VARIOUS	1,343	998	345
MFS RESEARCH INTL FD CL I	INHERIT	VARIOUS	7,566	5,156	2,410
MONROE CNTY NY ARPT AUTH REFDG	INHERIT	06/07/10	9,357	8,990	367
MUNDER MID CAP CORE GROWTH	INHERIT	06/08/10	2,126	1,519	607
6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b					22,629

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Your social security number

27-6453100

File Copy

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-4)	Yes	No
				A	B
A	FARMLAND IOWA				X
B					
C					

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received	26,685			26,685
4 Royalties received				
Expenses:				
5 Advertising				
6 Auto and travel (see page E-5)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-5)				
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes	2,672			
17 Utilities				
18 Other (list) ▶				
19 Add lines 5 through 18	2,672			2,672
20 Depreciation expense or depletion (see page E-5)				
21 Total expenses. Add lines 19 and 20	2,672			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out if you must file Form 6198	24,013			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	0			
24 Income. Add positive amounts shown on line 22. Do not include any losses				24,013
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				24,013

For Paperwork Reduction Act Notice, see your tax return instructions.
DAA

Schedule E (Form 1040) 2010

**Schedule K-1
(Form 1041)**

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010,
or tax year beginning _____
and ending _____

Final K-1 Amended K-1

**Beneficiary's Share of Income, Deductions,
Credits, etc.** ▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
27-6453100

B Estate's or trust's name
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

C Fiduciary's name, address, city, state, and ZIP code
ANITA BRUNSTING
TRUSTEE
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904

D Check if Form 1041-T was filed and enter the date it was filed

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number
481-30-4685

G Beneficiary's name, address, city, state, and ZIP code
NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914


H Domestic beneficiary Foreign beneficiary

**Part III Beneficiary's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Interest income	11	Final year deductions
2a	Ordinary dividends 7,239	File Copy	
2b	Qualified dividends 2,857		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12 A	Alternative minimum tax adjustment 179
4c	Unrecaptured section 1250 gain	J	179
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income 24,013	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14 A	Other information 2,070
10	Estate tax deduction	B	90
		E	7,239
		H *	STMT

*See attached statement for additional information.
Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only



Federal Statements

Statement 1 - Form 1041, Page 2, Question 1 - Tax Exempt Income

Payer	Municipal Bond	Private Activity Bond
EDWARD JONES	\$ 1,891	\$ 179
	\$ 1,891	179
TOTAL TAX-EXEMPT INCOME		<u>2,070</u>

Statement 2 - Schedule D, Part II, Line 9 - Capital Gain Distributions

Description	Amount
EDWARD JONES	\$ 185
TOTAL	<u>\$ 185</u>

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

[IA Tax Return \(12/31/11\) - IA Form IA 1041. Page 1](#)

[IA Tax Return \(12/31/11\) - IA Form IA 1041. Page 2](#)

[IA Tax Return \(12/31/11\) - IA Schedule C](#)

[IA Tax Return \(12/31/11\) - IA K-1 Equivalent - NELVA BRUNSTING](#)

[IA Tax Return \(12/31/11\) - IA Required Statements](#)

P5491

For Calendar Year 2011 or fiscal year beginning _____, and ending _____

Iowa Fiduciary Return

Name of ELMER H BRUNSTING DECEDENTS TR DTD
Estate or Trust 4-1-09 AS EST UTD 10-10-96
Federal Employer ID Number 27-6453100
Name, Address, and Title of Fiduciary ANITA BRUNSTING
2003 BLOOMINGDALE CIR
VICTORIA TX 77904
Name of Attorney, Mailing Address (city, state, ZIP) CANDACE KUNZ-FREED
14800 ST MARYS LANE, SUITE 230
HOUSTON TX 77079
Attorney's Phone Number 800-229-3002
Check one:
Estate
Simple Trust
Complex Trust
Bankruptcy Estate
If trust, check one:
Testamentary
Inter Vivos

File Copy

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? [X] Yes [] No Is Income Tax Certificate of Acquittance requested? [] Yes [X] No

Is this an amended IA 1041? [] Yes [X] No Is an Iowa 706 being filed? [] Yes [X] No

Table with 35 rows for INCOME, DEDUCTIONS, COMPUTED TAX, and TAX DUE. Includes line items like Dividends, Interest, Total income (53,538), Total deductions (44,663), and Total tax due (0).

Staple payment and voucher here.

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof.

Signature of fiduciary or officer representing fiduciary Date
Signature of preparer other than fiduciary Preparer's ID No. Address 540 NORTH MAIN AVENUE Date
RICHARD K RIKKERS CPA 42-1277139 SIOUX CENTER, IA 51250-1824

P5492 05/12

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? Yes No
6. Did will of decedent create trust? Yes No
7. Did decedent file IOWA return(s) up to the date of death? Yes No If no, attach earnings statement or explanatory attachment _____
8. Enter decedent's name and address: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? Yes No Is an audit now in the process? Yes No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? Yes No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? Yes No

File Copy

Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary	SEE SCHEDULE K-1 EQUIVALENT(S)			
2. Social Security Number				
3. Address				
4. Iowa resident (Yes/No)				
5. Net short-term capital gain				
6. Net long-term capital gain (100%)				
7. Depreciation and depletion				
8. Ordinary income subject to Iowa income tax				41,155
9. Income not subject to Iowa income tax				
10. Excess deductions				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any				
12. Withholding agent's identification number				

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
11	TAX EXPENSE- STMT 1	8,875

Schedule E - Tax Rates

Taxable Income		Tax Rate		Of Excess	
Over	But Not Over			Over	
\$0	\$1,439	\$0.00	+	(0.36%	x \$0)
\$1,439	\$2,878	\$5.18	+	(0.72%	x \$1,439)
\$2,878	\$5,756	\$15.54	+	(2.43%	x \$2,878)
\$5,756	\$12,951	\$85.48	+	(4.50%	x \$5,756)
\$12,951	\$21,585	\$409.26	+	(6.12%	x \$12,951)
\$21,585	\$28,780	\$937.66	+	(6.48%	x \$21,585)
\$28,780	\$43,170	\$1,403.90	+	(6.80%	x \$28,780)
\$43,170	\$64,755	\$2,382.42	+	(7.92%	x \$43,170)
\$64,755	over	\$4,091.95	+	(8.98%	x \$64,755)

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	2.	
3. Income from partnerships and other fiduciaries	3.	
4. Net rents and royalties	4. 41,938	41,938
5. Net business and farm income (loss)	5.	
6. Net gain (loss) from capital assets	6. 3,508	
7. Ordinary gains (losses) from federal form 4797	7.	
8. Other income	8.	
9. Total income	9. 53,538	41,938
10. Distribution to beneficiaries	10. 41,155	34,498
11. Undistributed Net income (subtract line 10 from line 9)	11. 12,383	7,440
12. Iowa income percentage: divide column A of line 11 by column B of line 11 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%	12.	60.1
13. Nonresidential credit percentage (subtract line 12 from 100.0%)	13.	39.9
14. Iowa tax on total income from line 23, IA 1041	14.	31
15. Personal exemption credit from line 27, IA 1041	15.	\$ 40.00
16. Tax after credits (subtract line 15 from line 14)	16.	
17. Nonresident tax credit (multiply line 16 by line 13 and enter on line 28, IA 1041)	17.	

Income should be reported using the criteria in the instructions to Form IA 126.

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2011

For calendar year 2011, or tax year beginning _____, and ending _____

Name of trust
 ELMER H BRUNSTING DECEDENTS TR DTD
 4-1-09 AS EST UTD 10-10-96

Amended K-1

File Copy

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

NELVA BRUNSTING
 13630 PINEROCK LN
 HOUSTON TX 77079-5914
 Resident state: **TEXAS**

ANITA BRUNSTING
 TRUSTEE
 2003 BLOOMINGDALE CIR
 VICTORIA TX 77904

Enter the following items on the state income tax return of the above named individual.

1 Beneficiary's Share of Federal Taxable Income		1	50,030	This data presented for information only
Income				
2	Interest	2		Schedule B, Part I or IA 126, line 2
3	Ordinary dividends	3		Schedule B, Part II or IA 126, line 3
4 a	Net short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
b	Net long-term capital gains	b		Form IA 1040, line 6 or IA 126, line 6
5 Business / Nonpassive				
a	Income	5 a] Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
6 Rental and Passive				
a	Income	6 a	34,498] Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
7 Distributions in the Final Year of Estate / Trust				
a	Excess deductions on termination	7 a		Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
c	Long-term capital loss carryover	c		Form IA 1040, line 6 or IA 126, line 6
d	Net operating loss (NOL) carryover	d		Form IA 1040, line 14 or IA 126, line 14
8 Tax Preference Items				
a	Accelerated depreciation	8 a		Form IA 6251
b	Depletion	b		Form IA 6251
c	Amortization	c		Form IA 6251
d	Exclusion items	d		Form IA 8801
9 Other Items				
a	Tax-exempt interest	9 a		This data presented for information only
b	Estate tax deduction	b		This data presented for information only
c	Withholding	c		This data presented for information only

Additional Information:

Iowa Statements

Statement 1 - Form IA 1041, Page 2, Schedule D - Taxes

<u>Description</u>	<u>Amount</u>
PAGE 1 - TAX EXPENSE	\$ <u>0</u>
FEDERAL TAXES PAID	<u>8,875</u>
TOTAL IOWA TAX EXPENSE	\$ <u>8,875</u>

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 K-1, Page 1 - NELVA BRUNSTING](#)
- [US Tax Return \(12/31/11\) - Required Statements](#)

P5497

Form **1041 U.S. Income Tax Return for Estates and Trusts**

2011

OMB No. 1545-0092

A Check all that apply:

<input type="checkbox"/>	Decedent's estate	For calendar year 2011 or fiscal year beginning _____, and ending _____
<input type="checkbox"/>	Simple trust	
<input checked="" type="checkbox"/>	Complex trust	
<input type="checkbox"/>	Qualified disability trust	
<input type="checkbox"/>	ESBT (S portion only)	
<input type="checkbox"/>	Grantor type trust	
<input type="checkbox"/>	Bankruptcy estate—Ch. 7	Name of estate or trust (If a grantor type trust, see the instructions.) ELMER H BRUNSTING DECEDENTS TR DTD
<input type="checkbox"/>	Bankruptcy estate—Ch. 11	4-1-09 AS EST UTD 10-10-96
<input type="checkbox"/>	Pooled income fund	Name and title of fiduciary ANITA BRUNSTING TRUSTEE
		Number, street, and room or suite no. (If a P.O. box, see the instructions.) 2003 BLOOMINGDALE CIR
		City or town, state, and ZIP code VICTORIA TX 77904

C Employer identification number: **27-6453100**

D Date entity created: **04/01/09**

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

Described in sec. 4947(a)(1). Check here if not a private foundation

Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) **1**

F Check applicable boxes:

Initial return Final return Amended return

Change in fiduciary Change in fiduciary's name Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election

Income		Deductions		Tax and Payments	
1	Interest income	10	Interest. Check if Form 4952 is attached <input type="checkbox"/>	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions
2a	Total ordinary dividends	11	Taxes	23	Total tax (from Schedule G, line 7)
b	Qualified dividends allocable to: (1) Beneficiaries 4,241 (2) Estate or trust	12	Fiduciary fees	24a	Payments: a 2011 estimated tax payments and amount applied from 2010 return
3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13	Charitable deduction (from Schedule A, line 7)	24b	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)
4	Capital gain or (loss). Attach Schedule D (Form 1041)	14	Attorney, accountant, and return preparer fees	24c	c Subtract line 24b from line 24a
5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	15a	Other deductions not subject to the 2% floor (attach schedule)	24d	d Tax paid with Form 7004 (see instructions)
6	Farm income or (loss). Attach Schedule F (Form 1040)	15b	b Allowable miscellaneous itemized deductions subject to the 2% floor	24e	e Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>
7	Ordinary gain or (loss). Attach Form 4797	16	Add lines 10 through 15b	24h	Other payments: f Form 2439 ; g Form 4136 ; Total
8	Other income. List type and amount	17	Adjusted total income or (loss). Subtract line 16 from line 9 53,538	25	Total payments. Add lines 24c through 24e, and 24h
9	Total income. Combine lines 1, 2a, and 3 through 8 53,538	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	26	Estimated tax penalty (see instructions)
		19	Estate tax deduction including certain generation-skipping taxes (attach computation)	27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed
		20	Exemption	28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid
		21	Add lines 18 through 20 50,030	29	Amount of line 28 to be: a Credited to 2012 estimated tax ; b Refunded

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary: _____ Date: _____ EIN of fiduciary if a financial institution: _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Print/Type preparer's name: **RICHARD K RIKKERS CPA** Preparer's signature: **RICHARD K RIKKERS CPA** Date: **04/05/12** Check if self-employed PTIN: **P00144154**

Preparer Use Only Firm's name: **KROESE & KROESE P.C.** Firm's EIN: **42-1277139**

Firm's address: **540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824** Phone no: **712-722-3375**

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	File Copy
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	53,538
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	-3,508
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	50,030
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	50,030
9	Income required to be distributed currently	9	50,030
10	Other amounts paid, credited, or otherwise required to be distributed	10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	50,030
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	50,030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	50,030
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	50,030

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1a	207
	b Tax on lump-sum distributions. Attach Form 4972	1b	
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0
	d Total. Add lines 1a through 1c	1d	207
2a	Foreign tax credit. Attach Form 1116	2a	
b	General business credit. Attach Form 3800	2b	
c	Credit for prior year minimum tax. Attach Form 8801	2c	
d	Bond credits. Attach Form 8912	2d	
3	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: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5	
6	Household employment taxes. Attach Schedule H (Form 1040)	6	
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7	207

Other Information

	Yes	No
1		X
2		X
3		X
4		X
5		X
6		
7		
8		
9		X

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

▶ **Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).**

2011

Department of the Treasury
Internal Revenue Service

Name of estate or trust

Employer identification number

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

27-6453100

File Copy

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	53,538
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21	
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	53,538
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	50,030
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	50,030
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	3,508

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see instructions)	30	53,538
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	3,508
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	50,030
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	50,030
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	50,030
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	50,030

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2011)

P5500

Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	50,030
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	File Copy 030

Part III Alternative Minimum Tax

45	Exemption amount	45	22,500
46	Enter the amount from line 29	46	
47	Phase-out of exemption amount	47	75,000
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	
51	Subtract line 50 from line 46	51	
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	
53	Alternative minimum foreign tax credit (see instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56	

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.

57	Enter the amount from line 51	57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	
64	Maximum amount subject to the 0% rate	64	2,300
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74	
75	Enter the smaller of line 73 or line 74 here and on line 52	75	

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2011

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number

27-6453100

File Copy

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a SEE ATTACHED EDWARD JONES	JONES	VARIOUS	2,516	2,142	374

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2010 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	374

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a SEE ATTACHED EDWARD JONES	JONES	VARIOUS	42,662	39,786	2,876

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions SEE STATEMENT 1	9	258
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2010 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12	3,134

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2011

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13	374	374
14	Net long-term gain or (loss):			
a	Total for year	14a	3,134	3,134
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a ▶	15	3,508	3,508

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation		16
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	()

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates
Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.
Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:
 • Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
 • Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.
Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	3,408	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	3,134	
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19		
20	Add lines 18 and 19	20	3,134	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	3,134	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	274	
24	Enter the smaller of the amount on line 17 or \$2,300	24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input checked="" type="checkbox"/> No. Enter the amount from line 23	25	274	
26	Subtract line 25 from line 24	26	2,026	
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input checked="" type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	3,134	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	2,026	
29	Subtract line 28 from line 27	29	1,108	
30	Multiply line 29 by 15% (.15)	30		166
31	Figure the tax on the amount on line 23. Use the 2011 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		41
32	Add lines 30 and 31	32		207
33	Figure the tax on the amount on line 17. Use the 2011 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		622
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		207

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

27-6453100

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A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)

Yes No

B If "Yes," did you or will you file all required Forms 1099?

Yes No

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			QJV
				Fair Rental Days	Personal Use Days		
A	IOWA	1		A			
B				B			
C				C			

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:

		Properties		
		A	B	C
3a	Merchant card and third party payments. For 2011, enter -0-	0		
3b	Payments not reported to you on line 3a	44,923		
4	Total not including amounts on line 3a that are not income (see instructions)	44,923		

Expenses:

5	Advertising			
6	Auto and travel (see instructions)			
7	Cleaning and maintenance			
8	Commissions			
9	Insurance			
10	Legal and other professional fees			
11	Management fees			
12	Mortgage interest paid to banks, etc. (see instructions)			
13	Other interest			
14	Repairs			
15	Supplies			
16	Taxes	2,985		
17	Utilities			
18	Depreciation expense or depletion			
19	Other (list) ▶			
20	Total expenses. Add lines 5 through 19	2,985		
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	41,938		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	0		

23a	Total of all amounts reported on line 3a for all rental properties		
23b	Total of all amounts reported on line 3a for all royalty properties		
23c	Total of all amounts reported on line 4 for all rental properties	44,923	
23d	Total of all amounts reported on line 4 for all royalty properties		
23e	Total of all amounts reported on line 12 for all properties		
23f	Total of all amounts reported on line 18 for all properties		
23g	Total of all amounts reported on line 20 for all properties	2,985	

24 Income. Add positive amounts shown on line 21. Do not include any losses

24 41,938

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

25 ()

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.

If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

26 41,938

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule E (Form 1040) 2011

P5504

**Schedule K-1
(Form 1041)**

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning _____
and ending _____

**Beneficiary's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and instructions.

Final K-1 Amended K-1

**Part III Beneficiary's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Interest income	11	Final year deductions
2a	Ordinary dividends 8,092		File Copy
2b	Qualified dividends 4,241		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income 41,938	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		B *	123
10	Estate tax deduction	E *	8,092 STMT
		H *	STMT

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
27-6453100

B Estate's or trust's name
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

C Fiduciary's name, address, city, state, and ZIP code
ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D Check if Form 1041-T was filed and enter the date it was filed

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary


F Beneficiary's identifying number
481-30-4685

G Beneficiary's name, address, city, state, and ZIP code
NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914

H Domestic beneficiary Foreign beneficiary

*See attached statement for additional information.
Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only



For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule K-1 (Form 1041) 2011

P5505

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Federal Statements

FYE: 12/31/2011

Statement 1 - Schedule D, Part II, Line 9 - Capital Gain Distributions

Description	Amount
EDWARD JONES	\$ 258
TOTAL	\$ 258

P5506

Form 1041 U.S. Income Tax Return for Estates and Trusts
 Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

2012

OMB No. 1545-0092

A Check all that apply:

<input type="checkbox"/> Decedent's estate	For calendar year 2012 or fiscal year beginning _____, and ending _____	C Employer identification number 27-6453100
<input type="checkbox"/> Simple trust	Name of estate or trust (If a grantor type trust, see the instr.) ELMER H BRUNSTING DECEDENTS TR DTD	D Date entity created 4-1-09 AS EST UTD 10-10-96
<input checked="" type="checkbox"/> Complex trust	Name and title of fiduciary ANITA BRUNSTING TRUSTEE	E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)
<input type="checkbox"/> Qualified disability trust	Number, street, and room or suite no. (If a P.O. box, see the instructions.) 203 BLOOMINGDALE CIR	<input type="checkbox"/> Change in trust's name
<input type="checkbox"/> ESBT (S portion only)	City or town, state, and ZIP code VICTORIA TX 77904	<input type="checkbox"/> Change in fiduciary's address
<input type="checkbox"/> Grantor type trust		
<input type="checkbox"/> Bankruptcy estate—Ch. 7		
<input type="checkbox"/> Bankruptcy estate—Ch. 11		
<input type="checkbox"/> Pooled income fund		

B Number of Schedules K-1 attached (see instructions) **F** Check applicable boxes:

<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return
<input type="checkbox"/> Change in fiduciary	<input type="checkbox"/> Change in fiduciary's name	<input type="checkbox"/> Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election

Income	1 Interest income	1	
	2a Total ordinary dividends	2a	10,386
	b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust		6,754
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4	7,187
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	63,512
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Form 4797	7	
	8 Other income. List type and amount	8	
9 Total income. Combine lines 1, 2a, and 3 through 8	9	81,085	
Deductions	10 Interest. Check if Form 4952 is attached <input type="checkbox"/>	10	
	11 Taxes	11	
	12 Fiduciary fees	12	
	13 Charitable deduction (from Schedule A, line 7)	13	
	14 Attorney, accountant, and return preparer fees	14	
	15a Other deductions not subject to the 2% floor (attach schedule)	15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	1,487
	16 Add lines 10 through 15b	16	1,487
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17	79,598
	18 Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20 Exemption	20	100	
21 Add lines 18 through 20	21	100	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	79,498
	23 Total tax (from Schedule G, line 7)	23	23,902
	24 Payments: a 2012 estimated tax payments and amount applied from 2011 return	24a	
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	
	d Tax paid with Form 7004 (see instructions)	24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25 Total payments. Add lines 24c through 24e, and 24h	25	
26 Estimated tax penalty (see instructions)	26	4	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	23,906	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29 Amount of line 28 to be: a Credited to 2013 estimated tax ; b Refunded	29		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary _____ Date _____ EIN of fiduciary if a financial institution _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer Use Only

Print/Type preparer's name: RICHARD K RIKKERS CPA
 Preparer's signature: RICHARD K RIKKERS CPA
 Date: 04/15/13
 Check self-employed if PTIN P00144154

Firm's name: KROESE & KROESE P.C.
 Firm's address: 540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824
 Firm's EIN: 42-1277139
 Phone no.: 712-722-3375

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Client Copy

Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1a	23,992	
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0	
	d Total. Add lines 1a through 1c	1d		23,992
2a	Foreign tax credit. Attach Form 1116	2a	90	
b	General business credit. Attach Form 3800	2b		
c	Credit for prior year minimum tax. Attach Form 8801	2c		
d	Bond credits. Attach Form 8912	2d		
3	Total credits. Add lines 2a through 2d	3		90
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		23,902
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7		23,902

Other Information

	Yes	No
1		X
2		X
3		X
4		X
5		X
6		X
7		X
8		X
9		X

Form **8879-F****IRS e-file Signature Authorization for Form 1041**

OMB No. 1545-0967

For calendar year 2012, or fiscal year beginning _____, ending _____

2012Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number

Client Copy
27-6453100

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE**Part I Tax Return Information (Whole Dollars Only)**

1	Total income (Form 1041, line 9)	1	81,085
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	79,498
4	Total tax (Form 1041, line 23)	4	23,902
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	23,906

Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or trust's return)

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2012 electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciary's PIN: check one box only

I authorize KROESE & KROESE P.C. to enter my PIN 10540 as my signature
ERO firm name do not enter all zeros
 on the estate's or trust's 2012 electronically filed income tax return.

As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2012 electronically filed income tax return.

Signature of
fiduciary or officer
representing
the fiduciary ▶

ANITA BRUNSTING

Date ▶ 04/05/13**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

42051284948do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2012.

ERO's signature ▶ RICHARD K RIKKERS CPADate ▶ 04/15/13**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

Any reference in these instructions to "you" means the fiduciary of the estate or trust.

What Is Form 1041-V and Do You Have To Use It?

It is a statement you send with a check or money order for any balance due on Line 27 (Tax due) of the estate's or trust's 2012 Form 1041. Using Form 1041-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form 1041-V, but there is no penalty if you do not.

You may choose to pay any balance due electronically. If you do, you do not need to send in Form 1041-V. To find out how to pay electronically, go to IRS.gov and enter "electronic payment options" in the search box.

How To Fill In Form 1041-V

Line 1. Enter the estate's or trust's employer identification number (EIN) as shown on its return.

Line 2. Enter the amount you are paying by check or money order.

Line 3. Enter the name of the estate or trust.

Line 4. Enter your name and title.

Line 5. Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

How To Prepare the Payment

- Make the check or money order payable to "United States Treasury." Do not send cash.

- Client Copy**
- Make sure the name of the estate or trust appears on the check or money order.
 - Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.
 - To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX^{xx/100}").

How To Send In the Estate's or Trust's 2012 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

Mail To: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0148

Form **1041-V** (2012)

▼ Detach Here and Mail With Your Payment and Return ▼
CUT HERE

Form	1041-V		Payment Voucher		OMB No. 1545-0092
	<p>▶ Make your check or money order payable to "United States Treasury" ▶ Do not staple or attach this voucher to your payment or return.</p>				2012
Print or type	1	Employer identification number (EIN)		2	Amount you are paying by check or money order
		27-6453100			Dollars
					23,906
	3	Name of estate or trust	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		
	4	Name and title of fiduciary	ANITA BRUNSTING TRUSTEE		
	5	Address of fiduciary (number, street, and room or suite no.)	203 BLOOMINGDALE CIR		
		City, state, and ZIP code	VICTORIA TX 77904		

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

Department of the Treasury Internal Revenue Service

Attach to Form 1041. Information about Schedule I (Form 1041) and its separate instructions is at www.irs.gov/form1041.

2012

Name of estate or trust

Employer identification number

ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Client Copy 27-6453100

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

Table with 29 rows for Part I. Line 1: 79,598; Line 4: 1,487; Line 25: 81,085; Line 29: 81,085.

Note: Complete Part II below before going to line 26.

- If line 29 is: • \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax. • Over \$22,500, but less than \$165,000, go to line 45. • \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

Table with 12 rows for Part II. Line 30: 81,085; Line 35: 7,187; Line 37: 73,898.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2012)

Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	73,898
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26		

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Part III Alternative Minimum Tax

45	Exemption amount	45	22,500
46	Enter the amount from line 29	46	81,085
47	Phase-out of exemption amount	47	75,000
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	6,085
49	Multiply line 48 by 25% (.25)	49	1,521
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	20,979
51	Subtract line 50 from line 46	51	60,106
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	14,106
53	Alternative minimum foreign tax credit (see instructions)	53	90
54	Tentative minimum tax. Subtract line 53 from line 52	54	14,016
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	23,902
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56	0

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.

57	Enter the amount from line 51	57	60,106
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	13,833
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	13,833
61	Enter the smaller of line 57 or line 60	61	13,833
62	Subtract line 61 from line 57	62	46,273
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63	12,031
64	Maximum amount subject to the 0% rate	64	2,400
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	65,665
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	0
67	Enter the smaller of line 57 or line 58	67	13,833
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	13,833
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	2,075
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	14,106
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74	15,628
75	Enter the smaller of line 73 or line 74 here and on line 52	75	14,106

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Information about Schedule D (Form 1041) and its separate instructions is at
www.irs.gov/form1041.

OMB No. 1545-0092

2012

Name of estate or trust

Employer identification number

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Client Copy
27-6453100

Note: Form 5227 filers need to complete only Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a JP MORGAN HIGH YIELD	VARIOUS	05/24/12	135	135	
PIONEER FUND	VARIOUS	10/12/12	183	181	2
BRANDYWINE BLUE	09/09/11	05/24/12	386	330	56
CREDIT SUISSE COM RET STRAT	09/09/11	05/24/12	1,244	1,512	-268
WASH SALE					268
b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b					1b 50
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824					2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts					3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet					4 ()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back					5 108

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a BRANDYWINE BLUE	06/09/10	05/24/12	6,815	5,822	993
DWS SMALL CAP VALUE	06/09/10	05/24/12	161	147	14
DODGE & COX INTL STOCK	06/09/10	05/24/12	10,834	10,739	95
DODGE & COX INCOME	06/09/10	05/24/12	5,218	5,070	148
ING GLOBAL REAL ESTATE	06/09/10	05/24/12	271	227	44
b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b					6b 5,071
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824					7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts					8
9 Capital gain distributions SEE STATEMENT 1					9 714
10 Gain from Form 4797, Part I					10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet					11 ()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back					12 7,079

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2012

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.	(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13	108	108
14 Net long-term gain or (loss):			
a Total for year	14a	Client Copy	7,079
b Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c 28% rate gain	14c		
15 Total net gain or (loss). Combine lines 13 and 14a	15	7,187	7,187

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation	
16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	16 ()

Note: If the loss on line 15, column (3), is more than \$3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	79,498	
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	7,079	
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19	6,754	
20 Add lines 18 and 19	20	13,833	
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	0	
22 Subtract line 21 from line 20. If zero or less, enter -0-	22	13,833	
23 Subtract line 22 from line 17. If zero or less, enter -0-	23	65,665	
24 Enter the smaller of the amount on line 17 or \$2,400	24	2,400	
25 Is the amount on line 23 equal to or more than the amount on line 24? <input checked="" type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25		
26 Subtract line 25 from line 24	26		
27 Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input checked="" type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	13,833	
28 Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29 Subtract line 28 from line 27	29	13,833	
30 Multiply line 29 by 15% (.15)	30		2,075
31 Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		21,917
32 Add lines 30 and 31	32		23,992
33 Figure the tax on the amount on line 17. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		26,758
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		23,992

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

OMB No. 1545-0074

2012

Attachment Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Schedule E and its separate instructions is at www.irs.gov/form1040.

Name(s) shown on return

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Your social security number

Client Copy
27-6453100

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file all required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A IOWA

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
			A	B	C
A	5				
B					
C					

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	66,778		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	3,266		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	3,266		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	63,512		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a	66,778		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	3,266		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		63,512	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		63,512	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule E (Form 1040) 2012

DAA

P5517

Form **1116**

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2012

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Attachment Sequence No. **19**

Name
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Identifying number as shown on page 1 of your tax return

Client Copy
27-6453100

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

g Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
INTEREST / DIVIDENDS	4,977			1a 4,977
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)	6,771			
e Gross income from all sources (see instructions)	84,354			
f Divide line 3d by line 3e (see instructions)	0.0803			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 4,977

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents and royalties	(q) Interest		
A	VARIOUS							90			90
B											
C											
8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 ▶										8	90

For Paperwork Reduction Act Notice, see instructions.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	90	Client Copy
10	Carryback or carryover (attach detailed computation)		
11	Add lines 9 and 10	90	
12	Reduction in foreign taxes (see instructions)		
13	Taxes reclassified under high tax kickout (see instructions)		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	90	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	4,977	
16	Adjustments to line 15 (see instructions)		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	4,977	
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 2	71,694	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	0.0694	
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.	23,992	
21	Multiply line 20 by line 19 (maximum amount of credit)	1,665	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	90	

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	90
24	Credit for taxes on general category income	
25	Credit for taxes on certain income re-sourced by treaty	
26	Credit for taxes on lump-sum distributions	
27	Add lines 23 through 26	90
28	Enter the smaller of line 20 or line 27	90
29	Reduction of credit for international boycott operations. See instructions for line 12	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	90

Form **1116**

ALT MIN TAX
Foreign Tax Credit
(Individual, Estate, or Trust)

OMB No. 1545-0121

2012

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Attachment Sequence No. **19**

Name **ELMER H BRUNSTING DECEDENTS TR DTD**
4-1-09 AS EST UTD 10-10-96

Identifying number as shown on page 1 of your tax return **27-6453100**

Client Copy

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
INTEREST / DIVIDENDS	5,313			5,313
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)				
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)	6,771			
e Gross income from all sources (see instructions)	84,354			
f Divide line 3d by line 3e (see instructions)	0.0803			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 5,313

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency					in U.S. dollars				
		Taxes withheld at source on:					Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest		
A	VARIOUS					90				90	
B											
C											
8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 ▶										8 90	

For Paperwork Reduction Act Notice, see instructions.

ALT MIN TAX

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Form 1116 (2012)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	90	Client Copy
10	Carryback or carryover (attach detailed computation)		
11	Add lines 9 and 10	90	
12	Reduction in foreign taxes (see instructions)		
13	Taxes reclassified under high tax kickout (see instructions)		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	90	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	5,313	
16	Adjustments to line 15 (see instructions)		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	5,313	
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 3	74,662	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	0.0712	
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	14,106	
21	Multiply line 20 by line 19 (maximum amount of credit)	1,004	
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	90	

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	90
24	Credit for taxes on general category income	
25	Credit for taxes on certain income re-sourced by treaty	
26	Credit for taxes on lump-sum distributions	
27	Add lines 23 through 26	90
28	Enter the smaller of line 20 or line 27	90
29	Reduction of credit for international boycott operations. See instructions for line 12	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	90

Federal Statements

Statement 1 - Schedule D, Part II, Line 9 - Capital Gain Distributions Copy

Description	Amount
EDWARD JONES	\$ 714
TOTAL	<u>\$ 714</u>

Interest / Dividends

Statement 2 - Form 1116, Line 18 - Adjusted Taxable Income

Description	Amount
TAXABLE INCOME	\$ 79,498
PLUS: EXEMPTION	100
LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.5714	-7,904
TOTAL	<u>\$ 71,694</u>

Interest / Dividends

Statement 3 - Form 1116, Line 18 - Adjusted Taxable Income

Description	Amount
TAXABLE INCOME	\$ 81,085
LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.4643	-6,423
TOTAL	<u>\$ 74,662</u>

Form 1041	Estimate Worksheet	2012
For calendar year 2013, or tax year beginning _____, and ending _____		

Name: **ELMER H BRUNSTING DECEDENTS TR DTD**
 4-1-09 AS EST UTD 10-10-96

Taxpayer Identification Number _____

Client Copy

Record of Estimated Tax Payments (see 1041-ES instructions for correct payment due dates)

Payment number	(a) Due Date	(b) Amount Due	(c) Date Paid	(d) Amount Paid
1	04/15/13	5,980		
2	06/17/13	5,980		
3	09/16/13	5,980		
4	01/15/14	5,980		
Total	▶	23,920		

Calculation of 1041-ES Payments

1 Enter adjusted total income expected in 2013	2		1	
2 Enter any expected income distribution deduction	3			
3 Enter any estate tax deduction	4			
4 Enter exemption (see instructions)				
5 Add lines 2 through 4			5	
6 Taxable income of estate or trust. Subtract line 5 from line 1			6	
7 Figure your tax on line 6			7	23,992
8 Alternative minimum tax			8	
9 Add lines 7 and 8. Include any tax on lump-sum distributions from Form 4972			9	23,992
10 Credits (see instructions)			10	90
11 Subtract line 10 from line 9. If zero or less, enter -0-			11	23,902
12 Other taxes (see instructions)			12	
13 Income tax withheld and estimated to be withheld during 2012 and other refundable credits			13	
14 Rounding amount			14	18
15 Balance			15	23,920
16 Less amount of current year overpayment applied to next year's estimates			16	
17 Less amounts already paid towards next year's estimates			17	
18 Total estimates for next year			18	23,920

Adjusted Gross Income Worksheet

Form **1041**

2012

For calendar year 2012, or tax year beginning _____, and ending _____

Name
 ELMER H BRUNSTING DECEDENTS TR DTD
 4-1-09 AS EST UTD 10-10-96

Taxpayer Identification Number

Client Copy

	Total	ESBT / QSST	Other
Total income	81,085		
Administrative costs			
Fiduciary fees			
Attorney, accountant fees			
Other administrative deductions			
Net operating loss			
Income distribution deduction			
Exemption	100		
Subtotal	100		
Adjusted gross income	80,985		
Adjusted gross income (Force)			

Form 1116 Page 1 Detail Worksheet

Form 1116

2012

For calendar year 2012, or tax year beginning , and ending

Client Copy on Number

27-6453100

Name

ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Category of income

PASSIVE INCOME

Regular Tax Alternative Minimum Tax

Category of income	PASSIVE INCOME	Regular Tax	Alternative Minimum Tax
1a Name of foreign country	VARIOUS		
Gross income: (1)	3,632		
Other income	2,425		
Qualified dividends			
Short-term capital gain / loss	714		
Long-term capital gain / loss			
2 Expenses definitely related			
3a Certain itemized deductions			
3b Other deductions			
3c Add lines 3a and 3b			
3d Gross foreign source income	6,771		
3e Gross income from all sources	84,354		
3f Divide line 3d by line 3e	0.0803		
3g Multiply line 3c by line 3f			
4a Home mortgage interest			
4b Other interest expense			
5 Losses from foreign sources			
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)			
8 Foreign taxes paid or accrued	90		
Fiduciary share (2)	100.0000 %	%	%

(1) Gross income is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule.
(2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

P5525

Form 1116 Page 1 Detail Worksheet

Form 1116

2012

For calendar year 2012, or tax year beginning , and ending

Client Copy on Number

27-6453100

Name
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Regular Tax Alternative Minimum Tax

PASSIVE INCOME

Category of income

Category of income	Name of foreign country	Amount	Regular Tax	Alternative Minimum Tax
1a Gross income: (1) Other income Qualified dividends Short-term capital gain / loss Long-term capital gain / loss	VARIOUS			
		3,632		
		2,425		
		714		
2 Expenses definitely related				
3a Certain itemized deductions				
3b Other deductions				
3c Add lines 3a and 3b				
3d Gross foreign source income		6,771		
3e Gross income from all sources		84,354		
3f Divide line 3d by line 3e		0.0803		
3g Multiply line 3c by line 3f				
4a Home mortgage interest				
4b Other interest expense				
5 Losses from foreign sources Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)				
8 Foreign taxes paid or accrued		90		
Fiduciary share (2)		100.0000 %	%	%

(1) Gross income is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule.
(2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

P5526

Form 1041	Foreign Tax Credit Worksheet B	2012
For calendar year 2012, or tax year beginning _____, and ending _____		

Name: **ELMER H BRUNSTING DECEDENTS TR DTD**
 4-1-09 AS EST UTD 10-10-96

Taxpayer Identification Number _____

Client Copy

	Category #1		Category #2		
	Specify ▶ PASSIVE INC		Specify ▶		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)		714			
2. U.S. capital loss adjustment amount					
3. Subtotal (subtract line 2 from line 1 gain amounts)		714			
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss adjustment					
6. Excess net U.S. long-term capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
10. Adjustment amounts					
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category capital gains and losses		306			

Form 1041	Foreign Tax Credit Worksheet B AMT VERSION	2012
For calendar year 2012, or tax year beginning _____, and ending _____		

Name: **ELMER H BRUNSTING DECEDENTS TR DTD**
 4-1-09 AS EST UTD 10-10-96

Taxpayer Identification Number: _____

Client Copy

	Category #1		Category #2		
	Specify ▶ PASSIVE INC		Specify ▶		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)		714			
2. U.S. capital loss adjustment amount					
3. Subtotal (subtract line 2 from line 1 gain amounts)		714			
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss adjustment					
6. Excess net U.S. long-term capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
10. Adjustment amounts					
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category capital gains and losses		382			

Iowa

IA 1041V Fiduciary Income Tax Payment Voucher

(on bottom of page)

Client Copy

CUT HEREIowa Department of Revenue
www.iowa.gov/tax**Iowa Fiduciary Income Tax Payment Voucher**For calendar year **2012** or fiscal year beginning and ending

PRINT name of estate or trust (last name, first name, middle initial) ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		Department of Revenue number
Name, address, and title of fiduciary ANITA BRUNSTING 203 BLOOMINGDALE CIR VICTORIA TX 77904 TRUSTEE		Federal Employer ID Number 27-6453100
Name of attorney	CANDACE KUNZ-FREED	County
Address of attorney	City	State ZIP
14800 ST MARYS LANE, SUITE 230	HOUSTON	TX 77079
Attorney's telephone number	Check whether an estate <input type="checkbox"/> or trust <input checked="" type="checkbox"/>	Probate number
800-229-3002		

Date of payment _____

Make check payable to **Treasurer — State of Iowa**

When you pay by check, you authorize the Department of Revenue to convert your

check to a one-time electronic banking transaction. 63-007 (08/23/12)

IA 1041V 2012\$ 4,795 **5529**

BRUNSTING004945

For Calendar Year 2012 or fiscal year beginning _____, and ending _____

Iowa Fiduciary Return

Name of ELMER H BRUNSTING DECEDENTS TR DTD
Estate or Trust 4-1-09 AS EST UTD 10-10-96
Federal Employer ID Number 27-6453100
Name, Address, and Title of Fiduciary ANITA BRUNSTING
203 BLOOMINGDALE CIR
VICTORIA TX 77904
Trustee
Name of Attorney, Mailing Address (city, state, ZIP) CANDACE KUNZ-FREED
14800 ST MARYS LANE, SUITE 230
HOUSTON TX 77079
Attorney's Phone Number 800-229-3002
Check one:
Estate
Trust
Complex Trust
Bankruptcy Estate
If trust, check one:
Testamentary
Inter Vivos

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.
Is this an amended IA 1041? Yes No
Is Income Tax Certificate of Acquittance requested? Yes No
Is an Iowa 706 being filed? Yes No
Have prior returns been filed for this estate or trust? Yes No

INCOME
1. Dividends. Enter full amount. 10,386
2. Interest
3. Income from partnerships and other fiduciaries. Attach supporting schedule.
4. Net rents and royalties 63,512
5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.
6. Net gain (loss) from capital assets 7,187
7. Ordinary gains (losses). Attach federal form 4797.
8. Other income. State nature of income. SEE STMT 1 6,913
9. Total income. Add lines 1 through 8. 87,998

DEDUCTIONS
10. Interest. Enter on Schedule D, page 2.
11. Taxes. Enter on Schedule D, page 2. -1,573
12. Fiduciary fees. Enter on Schedule D, page 2.
13. Charitable deduction from income in compliance with Will or Trust instrument.
14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.
15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2.
16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. 1,487
17. Total. Add lines 10 through 16. -86
18. Balance. Subtract line 17 from line 9. 88,084
19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.
20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)
21. Total. Add lines 19 and 20.
22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return. 88,084

COMPUTED TAX
23. Compute tax from rate Schedule E, page 2. 6,151
24. Iowa lump sum tax. Attach federal Schedule 4972.
25. Iowa minimum tax. Attach IA 6251.
26. Tax before credits. Add lines 23 through 25. 6,151
27. Personal exemption credit. This is a nonrefundable credit. 40.00
28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C. 1,314
29. Motor fuel tax credit. Attach Schedule IA 4136.
30. Other credits. Attach IA 148 Tax Credits Schedule.
31. Total credits. Add lines 27 through 30. 1,354
32. Tax liability. Subtract line 31 from 26. 4,797
33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher
34. Refund. If line 33 is larger than line 32, enter the difference.
35. Amount due. If line 33 is less than line 32, enter the difference. 4,797

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467
DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined, that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.
Signature of preparer other than fiduciary RICHARD K RIKKERS CPA
Preparer's ID No. 42-1277139
Address 540 NORTH MAIN AVENUE
SIOUX CENTER, IA 51250-1824
Date 5/13/13

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? Yes No
6. Did will of decedent create trust? Yes No
7. Did decedent file IOWA return(s) up to the date of death? Yes No If no, attach earnings statement or explanation of affidavit.
8. Enter decedent's name and address: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? Yes No Is an audit now in the process? Yes No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? Yes No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(e)(3)? Yes No

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Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary				
2. Social Security Number				
3. Address				
4. Iowa resident (Yes/No)				
5. Net short-term capital gain				
6. Net long-term capital gain (100%)				
7. Depreciation and depletion				
8. Ordinary income subject to Iowa income tax				
9. Income not subject to Iowa income tax				
10. Excess deductions				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any				
12. Withholding agent's identification number				

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
16	MISC DED- STMT 2	1,487

Schedule E - Tax Rates

Taxable Income		Tax Rate	Of Excess Over
Over	But Not Over		
\$0	\$1,469	\$0.00 + (0.36% x	\$0)
\$1,469	\$2,938	\$5.29 + (0.72% x	\$1,469)
\$2,938	\$5,876	\$15.87 + (2.43% x	\$2,938)
\$5,876	\$13,221	\$87.26 + (4.50% x	\$5,876)
\$13,221	\$22,035	\$417.79 + (6.12% x	\$13,221)
\$22,035	\$29,380	\$957.21 + (6.48% x	\$22,035)
\$29,380	\$44,070	\$1,433.17 + (6.80% x	\$29,380)
\$44,070	\$66,105	\$2,432.09 + (7.92% x	\$44,070)
\$66,105	over	\$4,177.26 + (8.98% x	\$66,105)

2012 IA 1041 Schedule C

Computation of Nonresident's Tax Credit

Client Copy

Name of Estate or Trust	Federal Identification Number		Column B	Column A
ELMER H BRUNSTING DECEDENTS TR DTD	27-6453100			
4-1-09 AS EST UTD 10-10-96			All Source (from IA 1041)	Iowa Source
1. Ordinary dividend income	1.	10,386		
2. Taxable interest income	2.			
3. Income from partnerships and other fiduciaries	3.			
4. Net rents and royalties	4.	63,512	63,512	
5. Net business and farm income (loss)	5.			
6. Net gain (loss) from capital assets	6.	7,187		
7. Ordinary gains (losses) from federal form 4797	7.			
8. Other income	8.	6,913	6,913	
9. Gross Income	9.	87,998	70,425	
10. Interest	10.			
11. Taxes	11.	-1,573		
12. Fiduciary fees	12.			
13. Charitable deduction from income in compliance with Will or Trust Instrument	13.			
14. Attorney, accountant, and return preparer fees	14.			
15. Other deductions not subject to 2% floor	15.			
16. Allowable miscellaneous interest deductions	16.	1,487	1,287	
17. Total Deductions	17.	-86	1,287	
18. Balance	18.	88,084	69,138	
19. Distribution to beneficiaries (note: line 19 col. B is the same as page 1 of the IA1041)	19.			
20. Federal estate tax attributable to income in respect of a decedent	20.			
21. Taxable Income	21.	88,084	69,138	
22. Iowa income percentage: divide column A of line 21 by column B of line 21 and enter percentage rounded to the nearest tenth of a percent. This cannot exceed 100.0%	22.			78.5
23. Nonresident credit percentage (subtract line 22 from 100.0%)	23.			21.5
24. Iowa tax on total income from line 26, IA 1041	24.			6,151
25. Personal exemption credit from line 27, IA 1041	25.			\$ 40.00
26. Tax after credits (subtract line 25 from line 24)	26.			6,111
27. Nonresident tax credit (multiply line 26 by line 23 and enter on line 28, IA 1041)	27.			1,314

Statement 1 - Form IA 1041, Page 1, Line 8 - Other Income Client Copy

Description	Amount
FEDERAL TAX REFUND	\$ 6,913
TOTAL	\$ 6,913

Statement 2 - Form IA 1041, Page 2, Schedule D - Allowable Miscellaneous Itemized Deductions

Description	Amount
INVESTMENT FEES	\$ 3,107
SUBTOTAL	\$ 3,107
MISC DEDUCTIONS BEFORE 2%	\$ 3,107
LESS 2% AGI	-1,620
PAGE 1 - MISC DEDUCTS AFTER 2%	\$ 1,487
TOTAL IOWA ALLOWABLE MISC ITEMIZED DEDUCTIONS	\$ 1,487

Form 1041 U.S. Income Tax Return for Estates and Trusts

2012

OMB No. 1545-0092

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

Header section A-G: Check all that apply, For calendar year 2012 or fiscal year beginning, and ending, Name of estate or trust, Employer identification number, Date entity created, Nonexempt charitable and split-interest trusts, Number of Schedules K-1 attached, Check applicable boxes, Initial return, Final return, Amended return, Change in fiduciary, Change in fiduciary's name, Change in fiduciary's address, Check here if the estate or filing trust made a section 645 election.

Income section: 1 Interest income 230, 2a Total ordinary dividends 202, 3 Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust 202, 4 Business income or (loss), 5 Capital gain or (loss), 6 Rents, royalties, partnerships, other estates and trusts, etc., 7 Farm income or (loss), 8 Ordinary gain or (loss), 9 Total income. Combine lines 1, 2a, and 3 through 8 432.

Deductions section: 10 Interest. Check if Form 4952 is attached, 11 Taxes, 12 Fiduciary fees, 13 Charitable deduction (from Schedule A, line 7), 14 Attorney, accountant, and return preparer fees, 15a Other deductions not subject to the 2% floor (attach schedule), 15b Allowable miscellaneous itemized deductions subject to the 2% floor, 16 Add lines 10 through 15b, 17 Adjusted total income or (loss). Subtract line 16 from line 9 432, 18 Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041), 19 Estate tax deduction including certain generation-skipping taxes (attach computation), 20 Exemption 100, 21 Add lines 18 through 20 100.

Tax and Payments section: 22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions, 23 Total tax (from Schedule G, line 7) 20, 24a Payments: a 2012 estimated tax payments and amount applied from 2011 return, 24b Estimated tax payments allocated to beneficiaries (from Form 1041-T), 24c Subtract line 24b from line 24a, 24d Tax paid with Form 7004 (see instructions), 24e Federal income tax withheld. If any is from Form(s) 1099, check, 24f Other payments: f Form 2439; g Form 4136; Total, 25 Total payments. Add lines 24c through 24e, and 24h, 26 Estimated tax penalty (see instructions), 27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed 20, 28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid, 29 Amount of line 28 to be: a Credited to 2013 estimated tax; b Refunded.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below (see instr.?) Yes No

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed if PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

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Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1a	20	
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0	
	d Total. Add lines 1a through 1c	1d		20
2a	Foreign tax credit. Attach Form 1116	2a		
b	General business credit. Attach Form 3800	2b		
c	Credit for prior year minimum tax. Attach Form 8801	2c		
d	Bond credits. Attach Form 8912	2d		
3	Total credits. Add lines 2a through 2d	3		0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		20
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7		20

Other Information

	Yes	No
1		X
2		X
3		X
4		X
5		X
6		
7		
8		
9		X

P5535

Form **8879-F**

IRS e-file Signature Authorization for Form 1041

OMB No. 1545-0967

For calendar year 2012, or fiscal year beginning _____, ending _____

2012

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

Name of estate or trust

Employer identification number

NELVA E BRUNSTING SURVIVIOORS TRUST

Client Copy
45-6602570

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE

Part I Tax Return Information (Whole Dollars Only)

1	Total income (Form 1041, line 9)	1	432
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	332
4	Total tax (Form 1041, line 23)	4	20
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	20

Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or trust's return)

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2012 electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciary's PIN: check one box only

I authorize KROESE & KROESE P.C. to enter my PIN 10540 as my signature
ERO firm name do not enter all zeros
 on the estate's or trust's 2012 electronically filed income tax return.

As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2012 electronically filed income tax return.

Signature of
fiduciary or officer
representing
the fiduciary ▶

ANITA BRUNSTING

Date ▶ 04/05/13

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

42051284948
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2012.

ERO's signature ▶ RICHARD K RIKKERS CPA

Date ▶ 04/15/13

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

P5536

2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

Any reference in these instructions to "you" means the fiduciary of the estate or trust.

What Is Form 1041-V and Do You Have To Use It?

It is a statement you send with a check or money order for any balance due on Line 27 (Tax due) of the estate's or trust's 2012 Form 1041. Using Form 1041-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form 1041-V, but there is no penalty if you do not.

You may choose to pay any balance due electronically. If you do, you do not need to send in Form 1041-V. To find out how to pay electronically, go to IRS.gov and enter "electronic payment options" in the search box.

How To Fill In Form 1041-V

Line 1. Enter the estate's or trust's employer identification number (EIN) as shown on its return.

Line 2. Enter the amount you are paying by check or money order.

Line 3. Enter the name of the estate or trust.

Line 4. Enter your name and title.

Line 5. Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

How To Prepare the Payment

- Make the check or money order payable to "United States Treasury." Do not send cash.

Mail To: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0148

- Client Copy**
- Make sure the name of the estate or trust appears on the check or money order.
 - Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.
 - To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX ^{xx}/₁₀₀").

How To Send In the Estate's or Trust's 2012 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

Form **1041-V** (2012)

▼ Detach Here and Mail With Your Payment and Return ▼
CUT HERE

Form	1041-V	Payment Voucher		OMB No. 1545-0092
	Department of the Treasury Internal Revenue Service (99)	▶ Make your check or money order payable to "United States Treasury" ▶ Do not staple or attach this voucher to your payment or return.		2012
Print or type	1 Employer identification number (EIN)	45-6602570	2 Amount you are paying by check or money order	Dollars 20
	3 Name of estate or trust	NELVA E BRUNSTING SURVIVIOIRS TRUST		
	4 Name and title of fiduciary	ANITA BRUNSTING TRUSTEE		
	5 Address of fiduciary (number, street, and room or suite no.)	203 BLOOMINGDALE CIR		
	City, state, and ZIP code	VICTORIA TX 77904		

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

P5537

**SCHEDULE D
(Form 1041)**

Capital Gains and Losses

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Information about Schedule D (Form 1041) and its separate instructions is at
www.irs.gov/form1041.

2012

Name of estate or trust

Employer identification number

Client Copy
45-6602570

NELVA E BRUNSTING SURVIVIOORS TRUST

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet	4 ()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a PERSONAL RESIDENCE	07/01/72	03/12/12	469,000	469,000	

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8
9 Capital gain distributions	9
10 Gain from Form 4797, Part I	10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet	11 ()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2012

P5538

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13		
14	Net long-term gain or (loss):			
a	Total for year	14a		
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15		

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Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation		
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	16 ()

Note: If the loss on line 15, column (3), is more than \$3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the Schedule D Tax Worksheet in the instructions if:	
• Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or	
• Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	332	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19	202	
20	Add lines 18 and 19	20	202	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	202	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	130	
24	Enter the smaller of the amount on line 17 or \$2,400	24	332	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input checked="" type="checkbox"/> No. Enter the amount from line 23	25	130	
26	Subtract line 25 from line 24	26	202	
27	Are the amounts on lines 22 and 26 the same? <input checked="" type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29	Subtract line 28 from line 27	29		
30	Multiply line 29 by 15% (.15)	30		
31	Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		20
32	Add lines 30 and 31	32		20
33	Figure the tax on the amount on line 17. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		50
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		20