

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 <input type="checkbox"/> if self-employed	PTIN P00144154
Firm's name KROESE & KROESE P.C.	Firm's EIN 42-1277139	Phone no. 712-722-3375		
Firm's address 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824				

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

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

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Schedule B Income Distribution Deduction

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

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1a	23,992	
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0	
	d Total. Add lines 1a through 1c	1d		23,992
2a	Foreign tax credit. Attach Form 1116	2a	90	
b	General business credit. Attach Form 3800	2b		
c	Credit for prior year minimum tax. Attach Form 8801	2c		
d	Bond credits. Attach Form 8912	2d		
3	Total credits. Add lines 2a through 2d	3		90
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		23,902
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7		23,902

Other Information

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

Form 8879-F	IRS e-file Signature Authorization for Form 1041	OMB No. 1545-0967
Department of the Treasury Internal Revenue Service	For calendar year 2012, or fiscal year beginning _____, ending _____ ▶ Do not send to the IRS. Keep for your records.	2012

Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	Employer identification number Client Copy 27-6453100
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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. 42051284948
do not enter all zeros

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

ERO's signature ▶ RICHARD K RIKKERS CPA Date ▶ 04/15/13

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

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

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

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

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

How To Fill In Form 1041-V

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

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

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

Line 4. Enter your name and title.

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

How To Prepare the Payment

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

- 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 ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	Employer identification number Client Copy 27-6453100
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Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1 Adjusted total income or (loss) (from Form 1041, line 17)	1	79,598
2 Interest	2	
3 Taxes	3	
4 Miscellaneous itemized deductions (from Form 1041, line 15b)	4	1,487
5 Refund of taxes	5	()
6 Depletion (difference between regular tax and AMT)	6	
7 Net operating loss deduction. Enter as a positive amount	7	
8 Interest from specified private activity bonds exempt from the regular tax	8	
9 Qualified small business stock (see instructions)	9	
10 Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13 Disposition of property (difference between AMT and regular tax gain or loss)	13	
14 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15 Passive activities (difference between AMT and regular tax income or loss)	15	
16 Loss limitations (difference between AMT and regular tax income or loss)	16	
17 Circulation costs (difference between regular tax and AMT)	17	
18 Long-term contracts (difference between AMT and regular tax income)	18	
19 Mining costs (difference between regular tax and AMT)	19	
20 Research and experimental costs (difference between regular tax and AMT)	20	
21 Income from certain installment sales before January 1, 1987	21	()
22 Intangible drilling costs preference	22	
23 Other adjustments, including income-based related adjustments	23	
24 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	()
25 Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	81,085
Note: Complete Part II below before going to line 26.		
26 Income distribution deduction from Part II, line 44	26	
27 Estate tax deduction (from Form 1041, line 19)	27	
28 Add lines 26 and 27	28	
29 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	81,085
If line 29 is:		
● \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.		
● Over \$22,500, but less than \$165,000, go to line 45.		
● \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.		

Part II Income Distribution Deduction on a Minimum Tax Basis

30 Adjusted alternative minimum taxable income (see instructions)	30	81,085
31 Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32 Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	33	
34 Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	34	
35 Capital gains computed on a minimum tax basis included on line 25	35	(7,187)
36 Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	73,898
38 Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	
39 Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40 Total distributions. Add lines 38 and 39	40	
41 Tax-exempt income included on line 40 (other than amounts included on line 8)	41	
42 Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	

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

Schedule I (Form 1041) (2012)

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	(3) Total
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 D (Form 1041) 2012

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

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a INVESTMENT CO OF AMERICA	06/09/10	05/24/12	5,511	4,697	814
JP MORGAN CORE BOND	06/09/10	05/24/12	252	240	12
JP MORGAN HIGH YIELD	VARIOUS	05/24/12	4,586	4,511	75
MFS RESEARCH INTERNATIONAL	06/09/10	05/24/12	1,595	1,484	111
OPPENHEIMER INTL BD	06/09/10	05/24/12	2,233	2,198	35
OPPEN COM STRAT TTL RET	VARIOUS	05/09/12	4,205	3,886	319
PIONER FUND	VARIOUS	VARIOUS	19,811	16,302	3,509
T ROWE PRICE EQUITY INCOME	06/09/10	05/24/12	826	701	125
T ROWE PRICE NEW INCOME	06/09/10	05/24/12	2,664	2,593	71
6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b					5,071

Client Copy

**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

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.

Form **1116** (2012)

Part III Figuring the Credit

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

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

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

Form **1116**

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

OMB No. 1545-0121

2012

Department of the Treasury
Internal Revenue Service (99)

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

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

Attachment Sequence No. **19**

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

Identifying number as shown on page 1 of your tax return

Client Copy
27-6453100

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

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

f Resident of (name of country) ▶ UNITED STATES

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

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

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

Part II Foreign Taxes Paid or Accrued (see instructions)

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

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2012)

ALT MIN TAX

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Form 1116 (2012)

Part III Figuring the Credit

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

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

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

Federal Statements

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

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

Interest / Dividends

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

Description	Amount
TAXABLE INCOME	\$ 79,498
PLUS: EXEMPTION	100
LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.5714	<u>-7,904</u>
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	<u>-6,423</u>
TOTAL	<u>\$ 74,662</u>

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

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

Taxpayer Identification Number _____

Client Copy

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

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

Calculation of 1041-ES Payments

1 Enter adjusted total income expected in 2013	1	
2 Enter any expected income distribution deduction	2	
3 Enter any estate tax deduction	3	
4 Enter exemption (see instructions)	4	
5 Add lines 2 through 4	5	
6 Taxable income of estate or trust. Subtract line 5 from line 1	6	
7 Figure your tax on line 6	7	23,992
8 Alternative minimum tax	8	
9 Add lines 7 and 8. Include any tax on lump-sum distributions from Form 4972	9	23,992
10 Credits (see instructions)	10	90
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	23,902
12 Other taxes (see instructions)	12	
13 Income tax withheld and estimated to be withheld during 2012 and other refundable credits	13	
14 Rounding amount	14	18
15 Balance	15	23,920
16 Less amount of current year overpayment applied to next year's estimates	16	
17 Less amounts already paid towards next year's estimates	17	
18 Total estimates for next year	18	23,920

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
Name of foreign country	VARIOUS		
1a 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

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 X

PASSIVE INCOME

Category of income

Category of income	Name of foreign country	Amount	Regular Tax	Alternative Minimum Tax
1a Gross income: (1)	Other income	3,632		
	Qualified dividends	2,425		
	Short-term capital gain / loss			
	Long-term capital gain / loss	714		
	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

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

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

IA 1041V 2012\$ 4,797

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

Iowa Fiduciary Return

Name of ELMER H BRUNSTING DECEDENTS TR DTD
Estate or Trust 4-1-09 AS EST UTD 10-10-96
Federal Employer ID Number 27-6453100
Decedent's Social Security Number
Iowa County in which estate is pending
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.

Date of decedent's death

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

Table with 35 rows for INCOME, DEDUCTIONS, COMPUTED TAX, and TAX DUE. Includes items like Dividends, Interest, Net rents, Total income, Taxes, Charitable deduction, Total deductions, Taxable income, and Total tax due.

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 preparer other than fiduciary: RICHARD K RIKKERS CPA
Preparer's ID No: 42-1277139
Address: 540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824
Date: 04/15/13

Schedule A - Background Information: Answer all applicable questions.

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

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				
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

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

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

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

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

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

2012

OMB No. 1545-0092

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 section: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below (see instr.)? Yes No.

Paid Preparer Use Only section: 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.

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 lines 1-7 with sub-rows (a-d) and numerical values.

Other Information

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

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

Employer identification number

NELVA E BRUNSTING SURVIVORS TRUST

Client Copy
45-6602570

Name and title of fiduciary

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

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

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

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

Fiduciary's PIN: check one box only

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

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

Signature of
fiduciary or officer
representing
the fiduciary ▶

ANITA BRUNSTING

Date ▶ 04/05/13

Part III Certification and Authentication

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

42051284948

do not enter all zeros

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

ERO's signature ▶ RICHARD K RIKKERS CPA

Date ▶ 04/15/13

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

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

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

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

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

How To Fill In Form 1041-V

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

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

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

Line 4. Enter your name and title.

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

How To Prepare the Payment

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

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)		2 Amount you are paying by check or money order	Dollars
		45-6602570		20
	3 Name of estate or trust	NELVA E BRUNSTING SURVIVIOIRS TRUST		
	4 Name and title of fiduciary	ANITA BRUNSTING TRUSTEE		
	5 Address of fiduciary (number, street, and room or suite no.)	203 BLOOMINGDALE CIR		
	City, state, and ZIP code			
	VICTORIA TX 77904			

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

**SCHEDULE D
(Form 1041)**

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

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

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		

Client Copy

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

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

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

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

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