| Form   | 1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100   | •       |  | P             | age         |
|--------|---|---------|--|---------------|-------------|
| Sc     | medule A Charitable Deduction. Do not complete for a simple trust or a pooled income fu   | nd.     |  |               |             |
| 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  | eat     | 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 page 25 of the instructions)  | 6       |  |               |             |
| 7      | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13  | 7       |  |               |             |
| Sc     | hedule 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,           | <u>522</u>  |
| 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,           | <u> 322</u> |
| 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,            | <u>070</u>  |
| 13     | Tentative income distribution deduction. Subtract line 12 from line 11  | 13      |  | 31,           |             |
| 14     | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-  | 14      |  | 31,:          |             |
| 15     | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18  | 15      |  | 31 <b>,</b> : | <u> 252</u> |
| Sc     | thedule 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   |         |  |               |             |
|        | c Alternative minimum tax (from Schedule I (Form 1041), line 56)  |         |  |               |             |
|        | d Total. Add lines 1a through 1c  | 1d      |  | 7,            | <u> 218</u> |
| 2a     | Foreign tax credit. Attach Form 1116 2a   |         |  |               |             |
| b      | General business credit. Attach Form 3800 2b  |         |  |               |             |
| ¢      | 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: Form 4255 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       |  |               | <u> 218</u> |
|        | Other Information   |         | ······································ | Yes           | No          |
| 1      | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses   | <u></u> |  | Χ             | *********   |
|        | Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ 2,070 SEE   | ST      | M.T. T                                 |               |             |
| 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  |         |  |               | 4.7         |
|        | over a bank, securities, or other financial account in a foreign country?   |         |  |               | X           |
|        | See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the   |         |  |               |             |
| _      | name of the foreign country ▶   |         |  |               |             |
| 4      | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a   |         |  |               | 7.7         |
| 5      | foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions  Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see |         |  | <b> </b>      | X           |
| _      | page 29 for required attachment   |         |  |               | Χ           |
| 6      | If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)  |         |  |               |             |
| 7<br>8 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)   |         | ···· ₹  -                              |               |             |
| -      | estate, and check here  |         | .,., السسا                             |               | *****       |
| 9      | Are any present or future trust beneficiaries skip persons? See page 29 of the instructions   |         |  |               | X           |

Form 8453-F

## U.S. Estate or Trust Income Tax Declaration and

| OMB | NΛ | 15 | 45. | .നവ | 37 |
|-----|----|----|-----|-----|----|

| roini O TO  | •   |   | Signature   | e tor Electronic  | Filing   |  |  | 2040   |
|---|---|---|---|---|--|--|--|--|
| Department of the Treasu<br>Internal Revenue Service  | ry i  | For calendar year 2010, c   |   | inning<br>instructions on bacl  | $\dot{}_{,}$ , and ending $$   |  |  | 2010   |
| Name of estate or trust   | ELME  | R H BRUNSTIN<br>09 AS EST UT  | NG DECED  | ENTS TR DTD   |  |  | rer identific  | eation number  |
| Name and title of fiduciary   |   | A BRUNSTING   |   |   |  |  | <u></u>  |  |
| Part I Tax  | Return Inf  | ormation  |   |   |  |  |  |  |
| 1 Total income (Fe  | orm 1041, line  | 9)  |   |   |  |  | 1  | 81,77  |
| 2 Income distribut  | ion deduction   | (Form 1041, line 18)  |   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   |  |  | 2  | 31,25  |
| 3 Taxable income  | (Form 1041,   | line 22)  |   | . ,   |  | .,,,,,,  | 3  | 50,42  |
| 4 Total tax (Form   | 1041, line 23)  | ,.  |   |   |  | .,.,   | 4  | 7,21   |
| 5 Tax due or over   | payment (For  | m 1041, line 27 or 28)  |   |   |  |  | 5  | 7,09   |
| electronic portion of the 2<br>Revenue Service, and all<br>consent that the return(s                                    | 010 U.S. Income<br>accompanying s<br>), including this<br>ng the ERO and                                | the above amounts (or the a<br>e Tax Return(s) for Estates<br>schedules and statements. "<br>declaration and accompany<br>for transmitter an acknowled  | and Trusts, I have<br>To the best of my li<br>ying schedules and                              | also examined a copy of t<br>knowledge and belief, they<br>statements, be sent to the   | he return(s) being filed<br>are true, correct, and c<br>Internal Revenue Serv  | electronically omplete. If I a<br>rice by the ret                    | with the Inte<br>m not the tr<br>um transmit                                 | rnal<br>ansmitter,<br>ter. I also                    |
| Sign  |   |   |   |   |  |  |  |  |
|   |   | or officer representing fiducion  |   | (ERO) and Paid I  | Preparer (see in   | Date<br>Istruction   | s)   |  |
| collector, I am not respons<br>the fiduciary will have sign<br>with the IRS, and have foll<br>Trusts for Tax Year 2010. | sible for reviewir<br>led this form bet<br>lowed all other re<br>If I am also the<br>le, and to the bes | estate or trust return(s) and in<br>ing the return(s), and only de<br>fore I submit the return(s). I<br>equirements described in Pi<br>Paid Preparer, under penalit<br>it of my knowledge and belie | eclare that this form<br>will give the fiducia<br>ub. 1437, Procedu<br>Ities of perjury I dec | n accurately reflects the da<br>ary or officer representing tres for the Form 1041 e-fill<br>clare that I have examined<br>prrect, and complete. Declar | ta on the return(s). The<br>the fiduciary a copy of a<br>e Program, U.S. Income<br>the above estate or true<br>aration of preparer is ba | fiduciary or a<br>ill forms and ir<br>Tax Returns<br>st return(s) ar | n officer rep<br>nformation to<br>for Estates<br>ad accompa<br>ormation of t | resenting<br>o be filed<br>and<br>nying<br>which the |
| ERO's signature   | RTCHAD  | D K RIKKERS   | CPA   | Date 04/14/11   | Check if also paid preparer  | Check if self-<br>employed ▶   | . , , , , ,  | ERO's SSN or PTIN P00144154                          |
| ERO's Firm's name (   |   | KROESE  | & KROES   |   | Michaics F   | EIN EIN  |  | -1277139   |
| <b>JSC</b> if self-employed   | ed),  | 540 NO  | RTH MAIN  | AVENUE  | 1050 1004  |  |  |  |
| Only address, and   |   | SIOUX (   | <u>JENTER</u>   | <u> </u>  | <u> 1250-1824                                    </u>  | Pho  | one no. /  | <u>12-722-337</u>                                    |

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<br>Pre- | Print/Type preparer's name | Preparer's signature | Date | Check if PTIN self-employed |
|--------------|----------------------------|----------------------|------|-----------------------------|
| parer        | Firm's name                |                      |      | Firm's EIN 🕨                |
| Use<br>Only  | Firm's address             |                      |      | Phone no.                   |

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

Form **8453-F** (2010)

### 2010 Form 1041-V

## Department of the Treasury Internal Revenue Service

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

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

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

#### How To Fill In Form 1041-V

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

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

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

Line 4. Enter your name and title.

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

#### How To Prepare the Payment

- Make the check or money order payable to the "United States Treasury." Do not send cash.
- Make sure the name of the estate or trust appears on the check or money order.

- Write the estate's or trust's EIN end i effect of y
  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 ▼ OMB No. 1545-0092 **Payment Voucher** 2010 Department of the Treasury Do not staple or attach this voucher to your payment or return. Internal Revenue Service (99) 1 Employer identification number (EIN) 2 Amount you are Dollars paying by check or money order 7,095 27-6453100 Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD Print or type 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 CIRCLE 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

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

OMB No. 1545-0092

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

| P. | 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   | <u> </u>                                |
| 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 <u>,953</u>                          |
|    | 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)   |      |   |
| 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                                  |
|    | NAME AND ADDRESS OF THE PROPERTY OF THE PROPER |      |   |

- \$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.

If line 29 is:

\$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

| P: | itt 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)

| Sched                                   | fule I (Form 1041) (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453:                                     | 100          | Page :                                |
|---|---|--------------|---------------------------------------|
| Pa                                      | 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   | llent        | Copy 31,431                           |
| Pa                                      | nt III Alternative Minimum Tax  |              |                                       |
| 45                                      | Exemption amount  | . 45         | 22,500                                |
| 46                                      | Enter the amount from line 29 46 50,52  |              |                                       |
| 47                                      | Phase-out of exemption amount 47 75,00  | <u> </u>     |                                       |
| 48                                      | Subtract line 47 from line 46. If zero or less, enter -0-   | <u> </u>     |                                       |
| 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                        |              | 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  |              | 3 <b>,</b> 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         | (                                     |
| Pa                                      | it IV Line 52 Computation Using Maximum Capital Gains Rates   |              |                                       |
|   | Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax 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) 50,52                               | <u> 22</u>   |                                       |
| 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-   |              |                                       |
| 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 50,52                                |              |                                       |
| 61                                      | Enter the smaller of line 57 or line 60   |              | 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, 30  | <u> 101</u>  |                                       |
| 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-   |              |                                       |
| 66                                      | Subtract line 65 from line 64. If zero or less, enter -0-   |              |                                       |
| 67                                      | Enter the smaller of line 57 or line 58 67 28,02  | ************ |                                       |
| 68                                      | Enter the <b>smaller</b> of line 66 or line 67 68 2, 30   | <del></del>  |                                       |
| 69                                      | Subtract line 68 from line 67         69         25,72  |              | , , , , , , , , , , , , , , , , , , , |
| 70                                      | Multiply line 69 by 15% (.15)   | 70           | 3,858                                 |
|   | If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.            |              |                                       |
| 71                                      | Subtract line 67 from line 61   | _            |                                       |
| 72                                      | wantpiy in to 71 by 2070 (200)  | 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  |              | 7,286                                 |
| 75                                      | Enter the smaller of line 73 or line 74 here and on line 52   | 75           | 3,858                                 |

#### 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

2010

Employer identification number Name of estate or trust Client Copy ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 27-6453100 Note: Form 5227 filers need to complete only Parts I and II. Short-Term Capital Gains and Losses - Assets Held One Year or Less (f) Gain or (loss) for (a) Description of property (b) Date acquired (c) Date sold (e) Cost or other basis the entire year Subtract (e) from (d) (d) Sales price (Example: 100 shares 7% preferred of "Z" Co.) (mo., day, yr.) (mo., day, yr.) (see instructions) 1a Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b 1b Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts 3 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet 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 Long-Term Capital Gains and Losses - Assets Held More Than One Year Part II (f) Gain or (loss) for (a) Description of property (e) Cost or other basis (b) Date acquired (c) Date sold the entire year (d) Sales price (Example: 100 shares 7% preferred of "Z" Co.) (see instructions) (mo., day, yr.) (mo., day, yr.) Subtract (e) from (d) 6a INVESCO VK INTERNATIONAL GRI FUNDY 2,933 699 INHERIT 06/08/10 2,234 BRANDYWINE BLUE FUND 2,945 2,220 725 INHERIT **VARIOUS** 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 2.992 1.827 INHERIT **VARIOUS** 1,165 37,391 6b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts 185 Capital gain distributions SEE STATEMENT 2 9 Gain from Form 4797, Part I 10 10 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss 11 11 Carryover Worksheet Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, 50.522 column (3) on the back

| Sched                                   | lule D (Form 1041) 2010 ELMER H BRUNSTING I   | DECED              | ENTS TR                     | DTD          | 27-6453100                            | Page 2                                       |
|---|---|--------------------|-----------------------------|--------------|---------------------------------------|--|
| 000000000000000000000000000000000000000 | Summary of Parts I and II Caution: Read the instructions before completing this p   |                    | (1) Beneficia<br>(see insti | aries'       | (2) Estate's or trust's               | (3) Total                                    |
| 13                                      | Net short-term gain or (loss)   | 13                 |                             |              |                                       |  |
| 14                                      | Net long-term gain or (loss):   |                    |                             |              | 01:                                   |  |
| а                                       | Total for year  | 14a                |                             |              | Glem                                  | Copy 50,522                                  |
| b                                       | Unrecaptured section 1250 gain (see line 18 of the wrksht.)   |                    |                             |              |                                       | -  |
|   | 28% rate gain   |                    |                             |              |                                       |  |
|   | Total net gain or (loss). Combine lines 13 and 14a  | 15                 |                             |              | 50,522                                | *·   |
|   | If line 15, column (3), is a net gain, enter the gain on Form 1041, li  |                    |                             |              |                                       |  |
| gains,                                  | go to Part V, and do not complete Part IV. If line 15, column (3), is   | s a net los        | s, complete Part            | IV and th    | e Capital Loss Carryover              | Worksheet, as                                |
| neces                                   |   |                    |                             |              |                                       |  |
| Par                                     | <u> </u>  |                    |                             |              |                                       |  |
|   | Enter here and enter as a (loss) on Form 1041, line 4 (or Form 99)  | 0-T, Part I        | , line 4c, if a trus        | t), the sm   |                                       |  |
| а                                       | The loss on line 15, column (3) <b>or b</b> \$3,000   |                    | •••••                       |              | 16                                    | <u>[                                    </u> |
|   | If the loss on line 15, column (3), is more than \$3,000, or if Form 1  |                    |                             | orm 990-1    | , line 34), is a loss, complet        | te the Capital                               |
| 20000000000000000000000000000000000000  | Carryover Worksheet on page 7 of the instructions to figure your  |                    |                             | <del></del>  |                                       |  |
|   | Tax Computation Using Maximum Capita  |                    |                             |              | unious die Dani I au Dani II au       | ed 4th ana in an                             |
|   | 1041 filers. Complete this part only if both lines 14a and 15 in col  |                    | re gains, or an a           | mount is e   | entered in Part I or Part II an       | id there is an                               |
| -                                       | on Form 1041, line 2b(2), <b>and</b> Form 1041, line 22, is more than zer   |                    | ,                           |              | •                                     | •  |
|   | on: Skip this part and complete the worksheet on page 8 of the ins  | tructions i        | r:                          |              |                                       |  |
|   | her line 14b, col. (2) or line 14c, col. (2) is more than zero, or  | •                  |                             |              |                                       |  |
|   | th Form 1041, line 2b(1), and Form 4952, line 4g are more than ze   |                    | والمراجعة المراجعة المراجعة | da ara ina   | hidad in income in Dart Laft          | Earm 000 T                                   |
|   | <b>990-T trusts.</b> Complete this part <b>only</b> if both lines 14a and 15 are orm 990-T, line 34, is more than zero. Skip this part and complete |                    |                             |              |                                       |  |
|   |   | tile works         | neer on page o              | or trie mist | detions a earlier and 140, co         | n. (2) or inte                               |
|   | ol. (2) is more than zero.  | ~ 24\              |                             | 17           | 50,422                                |  |
|   | Enter taxable income from Form 1041, line 22 (or Form 990-T, line   | = 3 <del>4</del> ) |                             |              |                                       |  |
|   | Enter the smaller of line 14a or 15 in column (2) but not less than zero  |                    | 50,522                      |              |                                       |  |
|   |   |                    | 30,322                      |              |                                       |  |
|   | 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)  Add lines 18 and 19  20  |                    | 50,522                      |              |                                       |  |
|   | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   |                    | <u> </u>                    |              |                                       |  |
|   | If the estate or trust is filing Form 4952, enter the   |                    | ol                          |              |                                       |  |
|   | amount from line 4g; otherwise, enter -0-   | ····               |                             | 22           | 50,522                                |  |
|   | Subtract line 21 from line 20. If zero or less, enter -0-   |                    |                             | 23           | 0                                     |  |
| 23                                      | Subtract line 22 from line 17. If zero or less, enter -0-   |                    |                             | 23           |                                       |  |
| 24                                      | Enter the <b>smaller</b> of the amount on line 17 or \$2,300  |                    |                             | 24           | 2,300                                 |  |
|   | Is the amount on line 23 equal to or more than the amount on line   | 242                |                             |              |                                       |  |
| 20                                      | Yes. Skip lines 25 through 26; go to line 27 and check the "No  |                    |                             | -            |                                       |  |
|   |   |                    |                             | 25           |                                       |  |
|   |   |                    |                             | 26           | 2,300                                 |  |
|   | Are the amounts on lines 22 and 26 the same?  |                    |                             |              |                                       |  |
| 21                                      | Yes. Skip lines 27 through 30; go to line 31. $X$ No. Enter the sm  | alter of fine      | 17 or line 22               | 27           | 50,422                                |  |
|   | 1 TOO. ORD MIES 27 BIROUGH CO., GO TO MIE O T.  | and of mile        |                             |              |                                       |  |
| 28                                      | Enter the amount from line 26 (If line 26 is blank, enter -0-)  |                    |                             | 28           | 2,300                                 |  |
| 20                                      | Enter the dividual northine 25 (it into 25 to black, other 5)   |                    |                             |              |                                       |  |
| 29                                      | Subtract line 28 from line 27   |                    |                             | 29           | 48,122                                |  |
|   | 1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |                    |                             |              | 20                                    | 7,218  |
|   | Figure the tax on the amount on line 23. Use the 2010 Tax Rate S  |                    |                             |              |                                       |  |
|   | (see the Schedule G instructions in the instructions for Form 1041  |                    |                             |              | 31                                    |  |
|   | fore are concording a manufacture in the manufactorial to 1 (1) 1041  | <i>'</i>           | .,                          |              | · · · · · · · · · · · · · · · · · · · |  |
| 32                                      | Add lines 30 and 31   |                    |                             |              | 32                                    | 7,218  |
|   | Add lines 30 and 31 Figure the tax on the amount on line 17. Use the 2010 Tax Rate S  |                    |                             |              | ,                                     |  |
|   | (see the Schedule G instructions in the instructions for Form 1041  |                    |                             |              | 33                                    | 16,623                                       |
|   | Tax on all taxable income. Enter the smaller of line 32 or line 33  |                    |                             |              |                                       |  |
| -T                                      | The street was an arrest of the street of the or of the or  | unu                |                             |              | į į                                   | t ·  |

G, line 1a (or Form 990-T, line 36)

Page 2

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

Employer identification number

4-1-09 AS EST UTD 10-10-96

27-6453100

| irt II Long-Term Capital ( (a) Description of property (Example: | (b) Date   | (c) Date sold   |                    | (e) Cost or One lent                          | CO GaVi or (loss)     |
|--|--|-----------------|--------------------|---|-----------------------|
| 100 sh. 7% preferred of "Z" Co.)                                 | acquired<br>(mo., day, yr.)                      | (mo., day, yr.) | (d) Sales price    | (e) Cost or other basis<br>(see instructions) | Subtract (e) from (d) |
| DWS SMALL CAP VALU   | i  |                 | 1 000              | 1 110   | -7                    |
|  | INHERIT  | VARIOUS         | 1,890              | 1,118   | 7                     |
| DALLAS TX AREA RAE   | i .  | 00/07/10        | 10 057             | 0.075   | 1                     |
| DC REV MEDLANTIC/H   | INHERIT  | 06/07/10        | 10,057             | 9,875   | 1                     |
| DC REV MEDIANTIC/F   | INHERIT  | 06/07/10        | 19,800             | 19,010  | 7                     |
| DODGE & COX INTL S   |  |                 | 12,000             | 10,010  |                       |
| DODGE & CON THIE C   | INHERIT  | VARIOUS         | 10,773             | 6,473   | 4,3                   |
| DODGE & COX INCOME   |  | 7 2 2 2 2 3 3   |                    |   |                       |
|  | INHERIT  | VARIOUS         | 4,592              | 4,016   | 5                     |
| E I DU PONT DE NEM   | OURS & CO  |                 |                    |   |                       |
|  | INHERIT  | 06/03/10        | 7,274              | 4,527   | 2 <b>,</b> 7          |
| EATON VANCE TAX MA   | 1  | 1 1             |                    | •   |                       |
|  | INHERIT  | 06/08/10        | 4,640              | 3,754   | 8                     |
| EXXON MOBIL CORP   |  | 0.5 (0.0 (1.0   | سر پسو سر پس       | 10 000  | 1 0                   |
| TOTAL TOTAL TOTAL  | INHERIT  | 06/03/10        | 16,476             | 18,289  | -1,8                  |
| FIDELITY NEW INSIG   | 1  |                 | 4 500              | 2 120   | 1 /                   |
| FIDELITY INTER MUN   | INHERIT  | VARIOUS         | 4,590              | 3,128   | 1,4                   |
| EIDELII INIEK MON  | INHERIT  | VARIOUS         | 6,229              | 5 <b>,</b> 986                                | 2                     |
| FRANKLIN FED TAX E   |  |                 | <u> </u>           | 3, 200  |                       |
| 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4                          | INHERIT  | 06/08/10        | 4,572              | 4,234   | 3                     |
| FRANKLIN HIGH YLD  |  | ADV             |                    |   |                       |
|  | INHERIT  | 06/08/10        | 2,288              | 1,972   | 3                     |
| HARTFORD DIVIDEND  | & GROWTH   |                 |                    | -   |                       |
|  | INHERIT  | 06/08/10        | 3,136              | 2 <b>,</b> 450                                | 6                     |
| HAYS TX CONS INDPI   |  | 1 1             |                    |   |                       |
|  | INHERIT  | 06/07/10        | 31,500             | 29,742  | 1,7                   |
| ING GLOBAL REAL ES   | TATE FUNI  | 1 1             |                    | # FT C C                                      |                       |
|  | INHERIT  | VARIOUS         | 2,946              | 1,763   | 1,1                   |
| IN MUN PWR AGY PWF   | t  | 1 1             | 20 020             | 20.202  | c                     |
| TATTICONADATION CO OD 7  | INHERIT<br>MERICA CI                             | 06/07/10<br>F1  | 30,930             | 30,263  | 6                     |
| INVESTMENT CO OF A   | INHERIT  | VARIOUS         | 6,007              | 4,420   | 1,5                   |
| PERKINS MID CAP VA   |  | VARIOUS         |                    | 7,720   | <u> </u>              |
| TEMMENS MID CAL VA   | INHERIT  | 06/08/10        | 1,594              | 998   | 5                     |
| JOHN HANCOCK INTL  | CORE FD  | 00,00,          |                    |   |                       |
|  | INHERIT  | 06/08/10        | 1,941              | 1,671   | 2                     |
| JOHNSON & JOHNSON  |  |                 |                    |   |                       |
|  | INHERIT  | 06/03/10        | 8,985              | 7,881   | 1,1                   |
| JPMORGAN CORE BOND   | 1  | 1               |                    |   |                       |
|  | INHERIT  | VARIOUS         | 3,952              | 3,702   | 2                     |
| JPMORGAN HIGH YIEI   | l .  | 1 3             |                    | 000   | _                     |
|  | INHERIT  | VARIOUS         | 1,343              | 998   | 3                     |
| MFS RESEARCH INTL  | FD CL I  | 117 D = 0110    | 7                  | F 450   | o *                   |
| MONIDOE CHIEST MAN TO  | INHERIT  | VARIOUS         | <u>7,566</u>       | 5,156   | 2,4                   |
| MONROE CNTY NY ARE   | l .  |                 | 9,357              | 8,990   | 3                     |
|  | INHERIT  | 06/07/10        | 3,33/ <sub>1</sub> | 0,330   | <u> </u>              |
| MINDED MID CAD CAD   | # 14' ( L2 / \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |                 |                    |   |                       |
| MUNDER MID CAP COF   | E GROWTH<br>INHERIT                              | 06/08/10        | 2,126              | 1,519   | 6                     |

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

| 4-1-09 AS EST UTD 10   | )-10-96                                 |   |                     | 27-6  | 453100                                |
|--|---|---|---------------------|---|---------------------------------------|
| Part II Long-Term Capital (  | Gains and Los                           | ses–Assets H                            | eld More Than One Y | ear   |                                       |
| (a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.) | (b) Date<br>acquired<br>(mo., day, yr.) | (c) Date sold<br>(mo., day, yr.)        | (d) Sales price     | (e) Cost or other basis<br>(see instructions) | COPAY or (loss) Subtract (e) from (d) |
| 6a MUTUAL GLOBAL DISC  | OVERY FD<br>INHERIT                     | Z<br>06/08/10                           | 2,641               | 2,251   | 390                                   |
| NEW WORLD FUND CL  | F1<br>INHERIT                           | VARIOUS                                 | 1 <b>,</b> 976      | 1,214   | 762                                   |
| OPPENHEIMER INTL E   | OND FUND INHERIT                        | Y<br>VARIOUS                            | 1 <b>,</b> 923      | 1,684   | 239                                   |
| OPPNHMR CMD STRAT  | TTL TRN C                               | L Y<br>VARIOUS                          | 3 <b>,</b> 735      | 2,946   | 789                                   |
| PIONEER FUND CL Y  | INHERIT                                 | VARIOUS                                 | 7,550               | 5,200   | 2 <b>,</b> 350                        |
| PIONEER CULLEN VAI   | UE FUND C                               | L Y<br>06/08/10                         | 3 <b>,</b> 602      | 2,904   | 698                                   |
| PROCTER & GAMBLE C   | O<br>INHERIT                            | 06/03/10                                | 18,600              | 14,216  | 4,384                                 |
| T ROWE PRICE BLUE  | CHIP GROW                               | TH<br>06/08/10                          | 3,154               | 2,336   | 818                                   |
|  | INHERIT                                 | FD<br>VARIOUS                           | 5 <b>,</b> 883      | 3 <b>,</b> 907                                | 1,976                                 |
| T PRICE SUMMIT MUN   | INHERIT                                 | FD<br>06/08/10                          | 5,088               | 4,831   | 257                                   |
|  | NCOME FUN                               | VARIOUS                                 | 3,884               | 3,498   | 386                                   |
| TAX EXEMPT BOND FE   | INHERIT                                 | F1 ·<br>06/08/10                        | 5,103               | 4,697   | 406                                   |
| THORNBURG LTD TERM   | INHERIT                                 | D<br>06/08/10                           | 3,954               | 3 <b>,</b> 779                                | 175                                   |
| THORNBURG INVT TR  | VALUE FD<br>INHERIT                     | I<br>VARIOUS                            | 3,403               | 2,192   | 1,211                                 |
| UNIV TX PERM UNIV  | FD RFDG<br>INHERIT                      | 06/07/10                                | 5,503               | 5,582   | -79                                   |
|  |   | ·                                       |                     |   |                                       |
|  |   |   |                     |   |                                       |
| <b>CARCONIC PRODUCTION</b>   |   |   |                     |   |                                       |
|  |   | *************************************** |                     |   |                                       |
|  |   |   |                     |   |                                       |
|  |   |   |                     |   |                                       |
|  |   |   |                     |   |                                       |
|  |   |   |                     | MAMAMATINET                                   | , <del></del>                         |
|  |   |   |                     |   |                                       |
|  |   |   |                     |   |                                       |

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

#### **SCHEDULE E** (Form 1040)

#### **Supplemental Income and Loss**

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Attachment Sequence No

| I   | ne(s) shown on return<br>ELMER H BRUNSTING I<br>1-1-09 AS EST UTD 1          |                           |                             |   |               | (                                       | Client (27-6453)       | Copy        | er                      |             |
|-----|--|---------------------------|-----------------------------|---|---------------|---|------------------------|-------------|-------------------------|-------------|
|     | art I Income or Loss F   | rom Rei                   | ntal Real Estate and        |   |               | in the business                         | of renting pers        | onal prope  | rty, use                | <del></del> |
| 1   |  |                           |                             |   | 1. 100        |   | al real estate proper  |             | Yes                     | No          |
|     | FARMLAND   |                           |                             |   |               | listed on line                          | 1, did you or your far | nily        |                         |             |
| Α   | IOWA   |                           |                             |   |               | use It during I                         | he lax year for perso  | nal         |                         |             |
|     | ***************************************                                      |                           |                             |   |               | purposes for                            | more than the greate   | erof: A     |                         | Х           |
|     |  |                           |                             |   |               | • 14 days <b>o</b>                      | r                      |             |                         |             |
| В   |  |                           |                             |   |               | • 10% of the                            | e total days rented a  | .           |                         |             |
|     |  |                           |                             |   |               | fair rental                             | value?                 | В           |                         |             |
|     |  |                           |                             |   |               | (See page E-                            | 3)                     |             |                         |             |
| C   |  |                           |                             |   |               |   |                        |             |                         |             |
|     |  |                           |                             |   |               |   |                        | С           |                         | <u> </u>    |
| Inc | ome:   |                           |                             | Properties                              |               |   |                        | Totals      |                         |             |
|     |  |                           | Α                           | 8                                       |               | С                                       | (Add                   | columns A,  |                         |             |
| 3   | Rents received   | 3                         | 26,685                      |   |               |   | 3                      |             | 26,                     | <u>685</u>  |
| 4   | Royalties received   | 4                         |                             | *************************************** |               |   | 4                      |             |                         |             |
| Ex  | penses:  |                           |                             |   |               |   |                        |             |                         |             |
| 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                        | 2,672                       |   |               |   |                        |             |                         |             |
| 17  | Utilities  | 17                        |                             |   |               |   |                        |             |                         |             |
| 18  | Other (list)   |                           |                             |   |               |   |                        |             |                         |             |
|     |  | 18                        |                             |   |               |   |                        |             |                         |             |
|     |  |                           |                             |   |               |   |                        |             |                         |             |
| 19  | Add lines 5 through 18   | 19                        | 2,672                       |   |               | *************************************** | 19                     |             | 2,                      | <u>672</u>  |
| 20  | Depreciation expense or  |                           |                             |   |               |   |                        |             |                         |             |
|     | depletion (see page E-5)   | 20                        |                             |   |               |   | 20                     |             |                         |             |
| 21  | Total expenses. Add lines 19 and 20  | 21                        | 2,672                       |   |               |   |                        |             |                         |             |
|     |  |                           |                             |   |               |   |                        |             |                         |             |
| 22  | Income or (loss) from rental 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   |                           | 04 010                      |   |               |   |                        |             |                         |             |
|     | if you must file Form 6198   | 22                        | 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 <b>Form</b>                                 |                           |                             |   |               |   |                        |             |                         |             |
|     | 8582. Real estate professionals  |                           | <u> </u>                    |   | Ţ             |   |                        |             |                         |             |
|     | must complete line 43 on page 2  | 23 (                      | <u> </u>                    |   | X             |   |                        |             | 24                      | 012         |
|     | Income. Add positive amounts show  |                           |                             |   |               |   | 24                     |             | 24,                     | 013         |
|     | Losses. Add royalty losses from line<br>Total rental real estate and royalty |                           |                             |   |               |   | 25 (                   |             |                         |             |
|     | Parts II, III, IV, and line 40 on page 2                                     | do not ap                 | ply to you, also enter this | amount on Form 1040                     | ), line 17, c | Г                                       |                        |             | 2.4                     | 013         |
| For | Form 1040NR, line 18, Otherwise, in Paperwork Reduction Act Notice, see      | ciude this<br>vour tax re | amount in the total on line | : 41 on page 2                          |               | <u></u>                                 | <b>26</b> BRUNS MIN    | ndule Æ Æ Æ | <u>ے ہے ۔</u><br>104 mm | <u> </u>    |
| DA/ | · · · · · · · · · · · · · · · · · · ·  |                           |                             |   |               |   | אוויסאוטאים            |             |                         |             |

|    |  |  |                  | Final K-1 Amendo   | ed K-1   | <b>6611</b><br>OMB No. 1545-009        |
|----|--|--|------------------|--|----------|--|
|    | hedule K-1<br>orm 1041)                          | 2010   | P                | Beneficiary's SI<br>Deductions, Cri  |          | Surrent Year Income,                   |
| ер | partment of the Treasury<br>rnal Revenue Service | For calendar year 2010, or tax year beginning              | 1                | Interest income  | 11       | Final year deductions                  |
|    |  | and ending   | 2a               | Ordinary dividends 7,239   | CI       | ient Copy                              |
|    | eneficiary's Share<br>redits, etc.               | of Income, Deductions,  See back of form and instructions. | 2b               | Qualified dividends 2,857  |          |  |
|    |  | 1 About the Estate or Trust                                | 3                | Net short-term capital gain  |          |  |
|    | Estate's or trust's employer ider                | ***************************************                    | 4a               | Net long-term capital gain   |          | -                                      |
| В  | 27-6453100 Estate's or trust's name              |  | 4b               | 28% rate gain  | 12<br>A  | Alternative minimum tax adjustment 179 |
| -  |  |  | 4c               | Unrecaptured section 1250 gain   | J        | 179                                    |
|    | 4-1-09 AS EST                                    | TING DECEDENTS TR DTD UTD 10-10-96                         | 5                | Other portfolio and nonbusiness income   |          |  |
| L  | Fiduciary's name, address, city, ANITA BRUNSTI   |  | 6                | Ordinary business income   |          |  |
|    | TRUSTEE 203 BLOOMINGE                            |  | 7                | Net rental real estate income 24,013   | 13       | Credits and credit recapture           |
|    | VICTORIA   | TX 77904   | 8                | Other rental income  |          |  |
|    |  |  | 9                | Directly apportioned deductions  |          |  |
| D  | Check if Form 1041-T was                         | filed and enter the date it was filed                      |                  |  | 14       | Other information                      |
| E  | Check if this is the final Fo                    | rm 1041 for the estate or trust                            |                  |  | A        | 2,070                                  |
|    |  |  | 10               | Estate tax deduction   | <u>B</u> | 90                                     |
|    | Beneficiary's identifying numbe                  | 1 About the Beneficiary                                    |                  |  | E        | 7,239                                  |
| G  | 481-30-4685<br>Beneficiary's name, address, ci   | ty, state, and ZIP code                                    |                  |  | H *      | STM                                    |
|    | NELVA BRUNSTI                                    | NG   |                  |  |          |  |
|    | 13630 PINEROC<br>HOUSTON                         | 0 PINEROCK LN<br>TON TX 77079-5914                         |                  | ee attached statement for ad-<br>te. A statement must be atta<br>neficiary's share of income a<br>ductions from each business<br>er rental activity. | ched sho | wing the<br>apportioned                |
| LJ | . Domestic beneficiary                           | Foreign beneficiary  | For IRS Use Only |  |          |  |

H X Domestic beneficiary

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

27-6453100

FYE: 12/31/2010

| Statement 1 - Form 1041, Page 2, Question 1 - Tax Exempt Incomer | ıt | Copy     |
|--|----|----------|
|  |    | ~ ~ [~ ] |

| Payer                               |                                | Municipal<br>Bond |    | Private<br>vity Bond |
|-------------------------------------|--------------------------------|-------------------|----|----------------------|
| EDWARD JONES                        | \$                             | 1,891             | \$ | 179                  |
|                                     | \$                             | 1,891             |    | 179                  |
| TOTAL TAX-EXEMPT INCOME             |                                |                   |    | 2,070                |
| <u> Statement 2 - Schedule D, F</u> | Part II, Line 9 - Capital Gain | Distributions     | i  |                      |
| Description                         | on .                           |                   |    | mount                |
| EDWARD JONES                        |                                |                   | \$ | . 185                |
|                                     |                                |                   |    | 185                  |

#### 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

DescriptionAmountBUSINESS AND RENTAL ACTIVITY DETAIL:\$FARMLAND INCOME24,013

BRUNSTING003510

#### Estimate Worksheet

Form **1041** 

For calendar year 2011, or tax year beginning

, and ending

2010

Name

ELMER H BRUNSTING DECEDENTS TR DTD

4-1-09 AS EST UTD 10-10-96

Client Copy

Taxpayer Identification Number

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          | <b>&gt;</b>  | 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  |   |                    |                | 7 <b>,</b> 218 |
| 8  | Figure your tax on line 6 Alternative minimum tax                                   |                    | 8              |                |
| 9  | Add lines 7 and 8. Include any tax on lump-sum distributions from Form              | 9                  | 7 <b>,</b> 218 |                |
| 10 |   |                    |                |                |
| 11 | Credits (see instructions) Subtract line 10 from line 9. If zero or less, enter -0- |                    | 11             | 7,218          |
| 12 | Other taxes (see instructions)  |                    |                |                |
| 13 | Income tax withheld and estimated to be withheld during 2011 and other              | refundable credits | 13             | 123            |
| 14 | Rounding amount   |                    | 14             | 25             |
| 15 | Rounding amount  Balance  |                    | 15             | 7 <b>,</b> 120 |
| 16 | Less amount of current year overpayment applied to next year's estimate             | es                 | 16             |                |
| 17 | Less amounts already paid towards next year's estimates                             |                    | 17             |                |
| 18 | Total estimates for next year   |                    |                | 7,120          |

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Form **1116** 

For calendar year 2010, or tax year beginning

and ending

2010

Name

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

Clentale opyration Number

27-6453100

| Category of income                | PASSIVE INCOME | PASSIVE INCOME |   |   | Regular Tax X Alternative Minimum Tax   |   |  |
|-----------------------------------|----------------|----------------|---|---|---|---|--|
| Name of foreign country           | VARIOUS        |                |   |   |   |   |  |
| 1a Gross income: (1)              |                |                |   |   |   |   |  |
| Other income                      | 3,060          |                |   |   |   |   |  |
| Qualified dividends               | 2,857          |                |   |   |   |   |  |
| Short-term capital gain / loss    |                |                |   |   |   |   |  |
| Long-term capital gain / loss     | 185            |                |   |   |   |   |  |
| 2 Expenses definitely related     |                |                |   |   |   |   |  |
| 3a Certain itemized deductions    |                | ·              | *************************************** |   | PRACTICAL PROPERTY AND A STATE OF THE STATE |   |  |
| 3b Other deductions               |                |                |   |   |   |   |  |
| 3c Add lines 3a and 3b            |                |                |   |   |   |   |  |
| 3d Gross foreign source income    | 6,102          | :              |   |   |   |   |  |
| 3e Gross income from all sources  |                |                |   |   |   |   |  |
| 3f Divide line 3d by line 3e      |                |                |   |   |   |   |  |
| 3g Multiply line 3c by line 3f    |                |                |   |   |   |   |  |
| 4a Home mortgage interest         |                | VIIII-VANIA    |   |   |   |   |  |
| 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 %       | %              | %                                       | % | %   | % |  |

BR(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

For calendar year 2010, or tax year beginning

and ending

2010

Name

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

Clentale opyation Number

27-6453100

| Category of income  | PASSIVE INCOM  | 1E | <del></del> | Reg | jular Tax Alterr | native Minimum Tax $X$ |
|---|----------------|----|-------------|-----|------------------|------------------------|
| Name of foreign country   | VARIOUS        |    |             |     |                  |                        |
| 1a Gross income: (1)  | ·              |    |             |     |                  |                        |
| Other income  | 3 <b>,</b> 060 |    |             |     |                  |                        |
| Qualified dividends   | 2 <b>,</b> 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                                  |                |    |             |     |                  |                        |
| do Itama mantenas interest                                      |                |    |             |     |                  |                        |
| 4a Home mortgage interest                                       |                |    |             |     |                  |                        |
| 4b Other interest expense  5 Losses from foreign sources        |                |    |             |     |                  |                        |
| 5 Losses from foreign sources Deductions not definitely related |                |    |             |     |                  |                        |
| (Add lines 3g, 4a, 4b, and 5)                                   |                |    |             |     |                  |                        |
| 7   |                |    |             |     |                  |                        |
| 8 Foreign taxes paid or accrued                                 | 90             |    |             |     |                  |                        |
| Fiduciary share (2)   | 0.0000 %       | %  | %           | %   | %                | %                      |

BR(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

| www                                     | .stat              | e.ia.us/tax   |   |   |                 |                      |
|---|--------------------|---|---|---|-----------------|----------------------|
| For 0                                   | Caler              | ndar Year 2010 or fiscal year beginning   | , and ending                            |   | lowa Fic        | duciary Return       |
| Nai                                     | me of              | ELMER H BRUNSTING DECEI   | DENTS TR DTD                            | Dept. of Revenue No.                    |                 | Check one:           |
|   |                    | rTrust 4-1-09 AS EST UTD 10-10  |   |   |                 | Estate               |
|   |                    | Address, and Title of Fiduciary   |   | Federal Identification No.              |                 |                      |
| A.                                      | NI:                | ra brunsting  |   |   | Client          | Copye Trust          |
|   |                    | BLOOMINGDALE CIRCLE   |   | 27-6453100                              |                 |                      |
|   |                    | TORIA TX 77904  |   | lowa County in which                    |                 | X Complex Trust      |
|   |                    | STEE  |   | estate is pending                       |                 | Bankruptcy Estate    |
| *************************************** | <del>~~~~~~~</del> | of Attorney, Address (Number and Street), City, State, a  | and Zip Code                            |   |                 | Dankroptoy Lotate    |
|   |                    | DACE KUNZ-FREED   |   |   |                 | If trust, check one: |
|   |                    | 00 ST MARYS LANE, SUITE 230   | )                                       | Probate No.                             |                 | X Testamentary       |
|   |                    | STON TX 77079   | •                                       | , |                 |                      |
| Att                                     | ome                | v's Phone Number 800-229-3002   |   |   |                 | Inter Vivos          |
| Auth                                    | oriza              | tion is granted to the attorney listed above to receive co  | onfidential tax information             | n under Iowa Code section 421.6         | 0 to act as the | trust or             |
| estat                                   | e's r              | epresentative before the lowa Department of Reve <u>nue</u>   | and to make written or o                | ral presentations on behalf of the      | trust or estate |                      |
|   |                    | or returns been filed for this estate or trust?   |   |   |                 | Yes X No             |
| ls th                                   | is ar              | amended IA 1041? Yes X No   | ls an Iowa                              | a 706 being filed? Yes 🛚                | ∑ No            |                      |
|   | 1.                 | Dividends. Enter full amount.   |   | 1                                       |                 |                      |
|   | 2.                 | Interest  |   | 2.                                      |                 |                      |
|   | 3.                 | Income from partnerships and other fiduciaries. Attach suppor   | ting schedule.                          | 3.                                      |                 |                      |
| Z                                       | 4.                 | Net rents and royalties   | - ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 4. 2                                    | 4,013           |                      |
| Ö                                       | 5.                 | Income from partnerships and other fiduciaries. Attach suppor<br>Net rents and royalties<br>Net business and farm income or loss. Attach Schedules C or   | C-EZ and F, federal form 10             | )40. 5.                                 |                 |                      |
| NCO                                     | 6.                 | Net gain (loss) from capital assets   | ·                                       | 6,                                      |                 |                      |
| *****                                   |                    | Ordinary gains (losses). Attach federal form 4797.  |   |   |                 |                      |
|   |                    | Other income. State nature of income.   |   |   |                 |                      |
|   |                    | Total income. Add lines 1 through 8,  |   |   |                 | 24,013               |
|   |                    | Interest. Enter on Schedule D, page 2.  |   |   |                 |                      |
|   | 11.                | Taxes. Enter on Schedule D, page 2.   |   | 11.                                     | 89              |                      |
|   | 12.                | Fiduciary fees. Enter on Schedule D, page 2.  |   |   |                 |                      |
|   | 13.                | Charitable deduction from income in compliance with   | Will or Trust instrument.               | 13.                                     |                 |                      |
| S                                       |                    | Attorney, accountant, and return preparer fees. Enter   |   |   |                 |                      |
| <u>o</u>                                |                    | Other deductions not subject to 2% floor. Enter on Sci  |   |   |                 |                      |
| Ö                                       |                    | Allowable miscellaneous itemized deductions. Enter o  |   |   |                 |                      |
| . 5                                     |                    |   |   |   |                 | 89▲                  |
| voucher here.                           | E                  | Balance. Subtract line 17 from line 9   |   |   |                 |                      |
| E C                                     | 19.                | Distributions to beneficiaries. Complete Schedule B on page 2   | or attach federal Schedule              | K-1, 19,2.                              | 3,924           |                      |
|   | 20.                | Federal estate tax attributable to income in respect of   | a decedent (fiduciary's s               | hare) 20.                               |                 |                      |
| H W                                     |                    | T. I. A. I. I   |   |   | 21              | 23,924               |
| уте                                     |                    | Taxable income of fiduciary. Subtract line 21 from line   |   |   |                 | 0_                   |
| Staple payment and                      |                    | sidents complete lines 23-32. Nonresidents complete S   |   |   |                 |                      |
| Stat                                    | 23.                | Compute tax from rate Schedule E, page 2.   |   | 23.                                     | 0               |                      |
| ×                                       | 24.                | lowa lump sum tax. Attach federal Schedule 4972.  |   | 24                                      |                 | •                    |
| 노                                       | 25.                | Iowa minimum tax. Attach IA 6251.   |   | 25.                                     |                 |                      |
|   | 26.                | Tax before credits. Add lines 23 through 25.  |   |   | 26              | 0                    |
| SIDENT<br>UTED T                        | 27.                | Personal exemption credit. This is a nonrefundable cre  | edit.                                   | 27                                      |                 |                      |
| Äδ                                      | 28.                | Out-of-state tax credit. Attach copy of out-of-state retu   | ırn and Schedule IA 130.                | 28                                      |                 |                      |
| <u> </u>                                | 29.                | Motor fuel tax credit. Attach Schedule IA 4136.   |   |   |                 |                      |
| C                                       |                    | Other credits. Attach IA 148 Tax Credits Schedule.  |   | 30                                      |                 |                      |
|   |                    | Total credits. Add lines 27 through 30.   |   |   |                 |                      |
| ш                                       | 33                 | Tax liability. Residents subtract line 31 from 26. Nonre  | sidents enter amount fro                | m line 19, Schedule C.                  | 32.             | 0                    |
|   |                    | Tax paid with additional lowa Fiduciary Income Tax Pa   |   |   |                 |                      |
|   | 34.                | Refund. If line 33 is larger than line 32, enter the differ   | ence.                                   | ,.,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 34.             | _                    |
| Â                                       |                    | Amount due. If line 33 is less than line 32, enter the di   | fference                                | ***********                             | , , , , , 35.   | 0 ▲                  |
|   | •                  | Mail to: Fiduciary Return Processing, low   | a Department of R                       | evenue, PO Box 10467, I                 | Des Moines      | s, IA 50306-0467     |
| 11                                      | DE                 | CLARATION: The undersigned hereby certifies and de<br>imined; that to the best knowledge and belief of the und<br>the income tax law of the State of lowa and the rules ar<br>closed to tax officials of another state or of the United S | clares that this return, ar             | nd any schedules or papers attac        | hed hereto, ha  | s been duly          |
| X                                       | by                 | the income tax law of the State of Iowa and the rules ar  | id regulations issued und               | der authority thereof. Note: State      | tax information | may be               |
| I                                       | • Sia              | closed to tax officials of another state or of the United S<br>nature of fiduciary or officer representing fiduciary  | dates for tax administrati              | ve purposes.                            |                 | Date                 |
| Z                                       | Sign               |   | 's ID No. Address                       | 540 NORTH MAIN AVENUE                   |                 | Date                 |
| SIGN                                    | ,                  | RICHARD K RIKKERS CPA 42-127  |   | SIOUX CENTER, IA 51250-1                | 1824            | 04/14/11             |
|   | *********          |   |   |   |                 |                      |

| النلائا | TEK H RKONSTING DECEDENTS IN   | . 17117 2                               | . / - 04         | 23700                                   | Fluud                | lary Sched                              | Jules               | A, D, C,                                | D, and E                                |
|---------|--|---|------------------|---|----------------------|---|---------------------|---|---|
| Sch     | edule A - Background Information: Answer   | all applicable q                        | uestions         | 3.                                      |                      |   |                     |   |   |
|         | - · · · · · · · · · · · · · · · · · · ·  |   |                  |   | Date of dece         | edent's death:                          |                     |   |   |
| 3.      | Decedent's business or occupation:   |   |                  |   | Decedent's           | age at death:                           |                     |   | •                                       |
|         | Was a decedent's final return filed? Yes No  |   |                  | *****                                   |                      | ecedent create tr                       | ust?                | Yes                                     | No                                      |
| 7.      | Did decedent file IOWA return(s) up to the date of death'                          | ? Tyes T                                | No If            |   |                      | 7.31                                    |                     |   | į.                                      |
|         | Enter decedent's name, address, and SSN:   |   |                  | .,                                      | V                    | ,                                       | ,                   | [- ]                                    |   |
|         |  |   |                  |   |                      |   |                     |   | · · · · · ·                             |
| 9       | Name and Social Security No. of decedent's spouse, if any:                         |   |                  |   |                      |   |                     | *************************************** | ·····                                   |
|         | Enter name(s) of executor(s):  |   |                  |   |                      |   |                     |   | -                                       |
|         | Enter date(s) and amount(s) of executor's fees paid to ex                          | vecutor(s):                             |                  |   |                      |   |                     |   |   |
|         | Had federal audit been made on prior returns of deceder                            |   | r truet2         | Vac                                     | X No le              | an audit now in                         | he proce            | 2002                                    | es X No                                 |
|         | Have expenses of administration or selling expenses because                        |   |                  |   |                      |   | ine proce           | 333:                                    | 65 21 140                               |
|         | Did you as fiduciary withhold on income distributions made                         |   |                  |   | Yes                  |   |                     |   |   |
|         | •  |   |                  |   |                      |   | Yes                 | XNo                                     |   |
| 10.     | Does the estate/trust elect to recognize the gain or loss of                       | n a distribution                        | oi propei        | ty under se                             | CHOIT INC O          | +3(u)(e) /                              | 168                 | AINO                                    |   |
| Sc      | hedule B - Beneficiaries' Shares of Income   | and Credit                              | s: Attach        | additional pa                           | ges as neces         | sary. In lieu of Sch.                   | B, attach           | federal Sch. K                          | -1.                                     |
|         |  | Beneficiar                              | Λ                | Panofi                                  | nian. D              | Ponofision                              |                     | TO                                      | TALS                                    |
|         | Names of each beneficiary 1.   |   |                  |   | ciary B<br>1 F⊖⊟T    | Benefician<br>VALENT (S                 |                     | 10                                      | IALU                                    |
|         | *,   | 255 26                                  | بالتنتير         |   | <u> </u>             | ATTITUTE (F                             | <u>'</u>            |   |   |
|         | Social Security Number 2.  | *************************************** |                  |   |                      | 1                                       |                     |   |   |
|         | Address 3.   |   |                  |   |                      | *************************************** |                     |   |   |
|         | Iowa resident (Yes/No) 4.  |   |                  |   |                      |   |                     |   |   |
|         | Net short-term capital gain 5.   |   |                  |   |                      |   |                     |   |   |
|         | Net long-term capital gain (100%) 6.   |   |                  |   |                      |   |                     |   |   |
|         | Depreciation and depletion 7.  |   |                  |   |                      |   | ····                |   | 00 004                                  |
|         | Ordinary income subject to lowa income tax 8.                                      |   |                  |   |                      |   |                     |   | 23,924                                  |
|         | Income not subject to lowa income tax9.  |   |                  |   |                      |   |                     |   |   |
| 10.     | Excess deductions 10.  |   |                  |   |                      |   |                     |   |   |
|         | REGARDING IOWA NONRESIDENT INCOME  |   |                  |   |                      |   |                     |   |   |
| 11.     | lowa income tax withheld, if any11.  |   |                  |   |                      |   |                     |   |   |
|         | Withholding agent's identification number 12.                                      |   | r                |   |                      | 1                                       |                     |   |   |
|         | edule C - Computation of Nonresident's T   | ax                                      |                  | dule D -                                | -                    | tion of Expe                            | nses                | 1                                       |   |
| 1.      | Federal taxable income from federal 1041   |   | Line             |   | Expl                 | anation                                 |                     | An                                      | nount                                   |
|         | (include ESBT income) 1.   | 50,422                                  | No.              |   |                      |   |                     |   |   |
| 2.      | Interest and dividends from federal securities 2.                                  |   | 11               | TAX E.                                  | XPENSE               | <u> </u>                                |                     |   | 89                                      |
| 3.      | Balance. Subtract line 2 from line 1. 3.   | 50,422                                  |                  |   | ·····                |   |                     |   |   |
| 4.      | Deduction taken for lowa state income tax 4.                                       |   |                  |   |                      |   |                     |   |   |
| 5.      | Interest and dividends from foreign, state, and                                    |   |                  |   | ·····                |   |                     |   |   |
|         | municipal securities5.   | 2,070                                   |                  |   |                      |   |                     | *************************************** |   |
|         | 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.   | <u>3,137</u>                            |                  | *************************************** |                      |   |                     |   |   |
| 9.      | Personal exemption credit 9.   | \$40.00                                 |                  |   |                      |   |                     | ····                                    |   |
|         | Tax before being prorated 10.  | 3,097                                   | L                |   |                      |   |                     |   |   |
|         | Nonresident percentage. Divide amount on line                                      |   |                  |   |                      |   |                     |   |   |
|         | 22, page 1, by amount on line 7, Schedule C.                                       |   | Sche             | dule E -                                | Tax Rate             | es                                      |                     |   |   |
|         | This may not be greater than 100.0%. 11.   | 0.00%                                   | 1                | e Income                                |                      |   |                     |   | Of Excess                               |
| 12.     | Multiply line 10 by percentage on line 11. 12.                                     |   | <b>1</b>         |   | Not Over             |   | T                   | ax Rate                                 | Over                                    |
|         | lowa lump-sum tax: Attach federal Schedule 4972. 13.                               |   |                  | \$0                                     | \$1,428              | \$0.00                                  |                     |   | x \$0)                                  |
|         | lowa minimum tax: Attach IA 6251. 14.  |   | \$1,4<br>\$2,8   |   | \$2,856<br>\$5,712   | \$5.14<br>\$15.42                       | +                   |   | x \$1,428)<br>x \$2,856)                |
|         | Balance. Add lines 12, 13, and 14. 15.   |   | \$5,7            |   | \$5,712<br>\$12,852  | \$15.42<br>\$84.82                      | +                   | :                                       | x \$2,856)<br>x \$5,712)                |
|         | Motor fuel tax credit. Attach IA 4136. 16.   |   | \$12,8           | 52                                      | \$21,420             | \$406.12                                | +                   | (6.12%                                  | x \$12,852)                             |
|         | Other and 184  |   | \$21,4           |   | \$28,560             | \$930.48                                |                     |   | x \$21,420)                             |
|         | Total credits. Add lines 16 and 17. 18.  |   | \$28,5<br>\$42,8 |   | \$42,840<br>\$64,260 | \$1,393.15<br>\$2,364.19                | <del>1</del> *<br>+ |   | x \$28,560)<br>x \$42,840)              |
|         |  |   |                  |   | ,                    |   |                     |   |   |
| 10      |  | ı                                       | \$64,2           | 60                                      | over                 | \$4,060.65                              | +                   | (8.98%                                  | x \$64,260)                             |
| 19.     | Total tax liability. Subtract line 18 from line 15.  Enter on line 32, page 1. 19. |   | \$64,2           | 60                                      | over                 | \$4,060.65                              | +                   | (8.98%                                  | x \$64,260)                             |

|      | 10.4044              | lowa Schedu                                   | le K-1 Equivalent          | •                                       | 2010             |
|------|----------------------|---|----------------------------|---|------------------|
| Forn | n IA 1041            |   |                            | 44t                                     | 2010             |
| Nama | of trust             | For calendar year 2010, or tax year beginning | , and                      | d ending                                | Amended K-1      |
|      |                      | STING DECEDENTS TR DTD                        |                            |   | ☐ Villelided K-1 |
|      |                      | T UTD 10-10-96                                |                            | Client C                                | OD Wood K-1      |
|      |                      | number ▶ 481-30-4685                          | Estate's or trust's EIN    | <b>▶</b> 27-6453100                     | O D J Hai K      |
|      | ciary's name, addres |   | Fiduciary's name, addres   |   |                  |
|      | ,                    |   | ANITA BRUNS                |   |                  |
| ΝE   | LVA BRUNST           | ING   | TRUSTEE                    |   |                  |
|      | 630 PINERC           |   | 203 BLOOMIN                | GDALE CIRCLE                            |                  |
| НО   | USTON                | TX 77079-5914                                 | VICTORIA                   | TX 779                                  | 04               |
|      | Resident state       | : TEXAS                                       |                            |   |                  |
|      |                      | Enter the following items on the state inco   | me tax return of the above | named individual.                       |                  |
|      |                      |   |                            | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                  |
| 1    | Beneficiary's Share  | of Federal Taxable Income 1                   | 31,252                     | This data presented for informa         | tion only        |
|      | Income               |   |                            | •                                       |                  |
| 2    |                      |   |                            | Schedule B, Part I, line 1 or IA        | •                |
| 3    | -                    | 3   |                            | Schedule B, Part II, line 3 or IA       |                  |
| 4 a  |                      | ital gains4 a                                 |                            | Form IA 1040, line, 6 or IA 126,        |                  |
| d    | -                    | tal gains b                                   |                            | Form IA 1040, line 6 or IA 126,         | line 6           |
| 5    | Business / Nonpas    |   | ,                          |   |                  |
| а    |                      | 5 a   |                            |   |                  |
| b    |                      | b   |                            | Net amount to: Form IA                  |                  |
| C    |                      | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,        |                            | Form IA                                 | 126, line 10     |
| d    |                      | d   |                            |   |                  |
| 6    | Rental and Passive   |   | 00.004                     |   |                  |
| а    |                      | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,        | 23,924                     |   |                  |
| b    |                      | <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>  |                            | Net amount to: Form IA                  |                  |
| C    |                      | , <b>c</b>                                    |                            | Form IA                                 | 126, line 10     |
| d    |                      | d   |                            |   |                  |
|      |                      | Final Year of Estate / Trust                  |                            | O-6-4-4- A K D4                         |                  |
| a    |                      | on termination 7 a                            |                            | Schedule A, line 21                     | r C              |
| b    | Short-term capital   | loss carryover b                              |                            | Form IA 1040, line 6 or IA 126,         |                  |
| C    | Long-term capital I  | oss carryover c                               |                            | Form IA 1040, line 6 or IA 126,         |                  |
| d    |                      | (NOL) carryover d                             |                            | Form IA 1040, line 24 or IA 126         | , Ine 24         |
| 8 '  | Tax Preference Iten  | ns en     |                            |   |                  |

Other Items

đ

Accelerated depreciation 8 a

Depletion b

Tax-exempt interest 9 a

Estate tax deduction ...... b

Amortization

Exclusion items

Form IA 6251 Form IA 6251

Form IA 6251

Form IA 8801

This data presented for information only

This data presented for information only

This data presented for information only

179

## 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Iowa Statements

FYE: 12/31/2010

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

| Description  | Ar | nount      |
|--|----|------------|
| PAGE 1 - TAX EXPENSE                               | \$ | 0          |
| FEDERAL TAXES PAID<br>ALLOCATED TO NON-IOWA INCOME | M  | 123<br>-34 |
| TOTAL IOWA TAX EXPENSE                             | \$ | 89         |

1040X

Department of the Treasury-Internal Revenue Service

Amended U.S. Individual Income Tax Return ➤ See separate instructions. (Rev. December 2010) 2007 This return is for calendar year  $|\overline{X}|$  2010 2009 2008 or fiscal year (month and year ended): Other year. Enter one: calendar year Your social security number Your first name and middle initial Your last name 481-30-4685 BRUNSTING NELVA E Your spouse's social security number Your spouse's last name If a joint return, your spouse's first name and middle initial Your current home address (number and street). If you have a P.O. box, see page 5 of instructions. Your phone number Apt. no. 13630 PINEROCK LN Your city, town or post office, state, and ZIP code, if you have a foreign address, see page 5 of instructions. TX 77079-5914 HOUSTON 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. | Married filing separately Married filing jointly Χ Single Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.) Qualifying widow(er) A. Original amount B. Net change -C. Correct Use Part III on the back to explain any changes amount of increase or (decrease) -adjusted explain in Part III (see page 6) Income and Deductions 1 Adjusted gross income (see page 6 of instructions). If net operating loss 90,681 90,681 (NOL) carryback is included, check here 31,366 24,266 7,100 2 2 Itemized deductions or standard deduction (see page 7 of instructions) 59,315 83,581 -24,266 3 3 Subtract line 2 from line 1 Exemptions. If changing, complete Part I on the back and enter the 3,650 3,650 4 amount from line 30(see page 7 of instructions) 55,665 -24,266 79,931 5 Tax Liability 6 Tax (see page 8 of instructions). Enter method used to figure tax: 8,393 14,455 -6,062 6 7 Credits (see page 8 of instructions). If general business credit carryback 0 is included, check here 7 8,393 -6,062 14.455 8 8 Subtract line 7 from line 6. If the result is zero or less, enter -0-9 9 Other taxes (see page 8 of instructions) 8,393 -6,062 455 10 10 Total tax. Add lines 8 and 9. **Payments** 11 Federal income tax withheld and excess social security and tier 1 RRTA 0 11 tax withheld (if changing, see page 8 of instructions) 12 Estimated tax payments, including amount applied from prior year's 11,360 11,360 return (see page 9 of instructions) 12 13 13 Earned income credit (EIC) (see page 9 of instructions) Refundable credits from | Schedule M or Form(s) | 2439 | 4136 8812 8839 8863 8885 or 8801 other 15 Total amount paid with request for extension of time to file, tax paid with original return, and additional 3,095 15 tax paid after return was filed (see page 10 of instructions) 16 16 Total payments. Add lines 11 through 15 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 17 14,455 18 Subtract line 17 from line 16 (If less than zero, see page 10 of instructions) 19 Amount you owe. If line 10, column C, is more than line 18, enter the difference (see page 10 of instructions) 19 6,062 20 20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return

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

22 Amount of line 20 you want applied to your (enter year):

21 Amount of line 20 you want refunded to you \_\_\_\_\_\_\_

Form 1040X (Rev. 12-2010)

Complete and sign this form on Page 2.

6,062

estimated tax | 22

|  |                                    |                          |  |  | 481_"            | 30-46       | 85              |          |
|--|------------------------------------|--------------------------|--|--|------------------|-------------|-----------------|----------|
| NELVA E BRUNSTING  |                                    |                          |  |  | #O1.             | J U = #U    | J J             | Page 2   |
| orm 1040X (Rev. 12-2010)   |                                    |                          |  |  |                  |             |                 |          |
| Part I Exemptions  |                                    |                          |  |  |                  |             |                 |          |
| omplete this part only if you are: Increasing or decreasing the number of exe                    | motions (nersonal and depen        | idents) clair            | med on line 6  | d of the ret   | ırn you are ame  | nding, or   |                 |          |
| Increasing or decreasing the runnber of execution am   | ount for housing individuals d     | isplaced by              | a Midwester  | rn disaster i  | n 2008 or 2009.  |             |                 |          |
| increasing of decreasing the exemption are   | South for Housing that Have a      | A                        | Onginal num  | per  |                  |             | C, Coi          | rract    |
| ee Form 1040 or Form 1040A instructions and page 1   | 11 of Form 1040X instructions.     | :                        | of exemptions of<br>amount reported<br>as previously<br>adjusted | or   | B. Net change    | )           | num<br>or am    | iber     |
| 23 Yourself and spouse. Caution. If someon   | o can claim vou as a               |                          |  |  |                  |             |                 |          |
| dependent, you cannot claim an exempti   |                                    | 23                       |  | 1  |                  |             |                 |          |
| 24 Your dependent children who lived with y  |                                    | 24                       |  |  |                  |             |                 |          |
| 25 Your dependent children who did not live with you due to                                      | ~~ , , ,                           | 25                       |  |  |                  |             |                 |          |
| 26 Other dependents  | į.                                 | 26                       |  |  |                  |             |                 |          |
| 27 Total number of exemptions. Add lines 23  | 3 through 26                       | 27                       |  |  |                  |             |                 |          |
| 28 Multiply the number of exemptions claimed on i  | ine 27 by the exemption            |                          | ,  |  |                  |             |                 |          |
| amount shown in the instructions for line 28 for   |                                    |                          |  | AMADE DE LA COLONIA DE LA COLO |                  |             |                 |          |
| amending (see page 11 of instructions)   |                                    | 28                       |  |  |                  |             |                 |          |
| 29 If you are claiming an exemption amount for ho  |                                    |                          |  |  |                  |             |                 |          |
| displaced by a Midwestern disaster, enter the a  |                                    |                          |  |  |                  | -           |                 |          |
| line 2 for 2008, or line 6 for 2009  |                                    | 29                       |  |  |                  |             |                 |          |
| 30 Add lines 28 and 29. Enter the result here and on line 4 of                                   | n page 1 of this form              | 30                       |  |  |                  |             | <u></u>         |          |
| 31 List ALL dependents (children and others  | s) claimed on this amended re      | eturn. If mo             | re than 4 dep  | endents, se  | e page 11 of ins | structions. |                 | ········ |
|  |                                    | (b) Depende              |  |  | ependent's       | (d)         | Check box if q  | •        |
| (a) First name   | Last name                          | security                 |  | , , ,  | nship to you     |             | for child tax c | •        |
|  |                                    | Jeourny                  |  |  |                  | pa          | ge 11 of instru | ictions) |
|  |                                    |                          |  |  |                  |             |                 |          |
|  |                                    |                          |  |  |                  |             |                 | PORTE    |
|  |                                    |                          |  |  |                  |             |                 |          |
|  |                                    |                          |  | <u> </u>   |                  |             |                 |          |
|  |                                    |                          |  |  |                  |             |                 |          |
| Part II Presidential Election C  |                                    |                          |  |  |                  |             |                 |          |
| Checking below will not increase your tax or re  |                                    | 1                        |  |  |                  |             |                 |          |
| Check here if you did not previously want \$   | 53 to go to the fund, but now o    | it.<br>Int ©2 fo an      | to the fund  | hut now doe  | · c              |             |                 |          |
| Check here if this is a joint return and your Part III Explanation of change                     | spouse did not previously wa       | ow tell us i             | why you are f  | iling Form 1   | 040X             |             |                 |          |
| Part III Explanation of change  ► Attach any supporting doc                                      | S. In the space provided ber       | forme and                | schedules  | ming , other   | 010/1.           | ······      | ****            |          |
| TAXPAYER IS AMENDING   | HER RETIEN TO                      | REPOR                    | T MEDI   | CAL EX   | KPENSES A        | AND         |                 |          |
| CONTRIBUTIONS NOT TAKE   | TEN ON THE ORIG                    | INAL                     | RETURN   | •  |                  |             |                 |          |
| CONTRIBUTIONS NOT TAL  | (DI 011 711 011 0                  |                          | <b>4</b> ·   |  |                  |             |                 |          |
|  |                                    |                          |  |  |                  |             |                 |          |
|  |                                    |                          |  |  |                  |             |                 |          |
|  |                                    |                          |  |  |                  |             |                 |          |
| Sign Here  |                                    |                          |  |  |                  |             |                 |          |
| Remember to keep a copy of this form for y   | our records.                       |                          |  |  |                  |             |                 |          |
|  |                                    |                          |  |  | atum instuding   | aaaamaa     | wina            |          |
| Under penalties of perjury, I declare that I have schedules and statements, and to the best of r | e filed an original return and the | at i nave e<br>amended r | xamineo inis<br>eturn is true.                                   | correct, and   | d complete. Dec  | laration of | preparer        |          |
| (other than taxpayer) is based on all informatio   | n about which the preparer ha      | as any kno               | wledge.  | ·  | ·                |             |                 |          |
|  |                                    |                          |  |  |                  |             |                 |          |
| -  |                                    |                          |  |  |                  |             |                 |          |
| Your signature   | Date                               | Spous                    | e's signature. If  | a joint return, b  | oth must sign.   |             | Da              | ite      |
| Paid Preparer Use Only   |                                    | a = 1 = =                |  |  |                  |             |                 |          |
| RICHARD K RIKKERS CPA  |                                    | 06/11                    |  |  | OESE P.C.        |             |                 |          |
| Preparer's signature   | Date                               |                          |  | e (or yours if se  |                  |             |                 |          |
|  |                                    |                          | NORTH  |  |                  | ETO         | EN 109          | 1        |
| RICHARD K RIKKERS CPA  |                                    |                          | UX CEN   |  |                  | 7 2TS       | <u>50-182</u>   | <u> </u> |
| Print/type preparer's name   | ł                                  |                          | ess and ZIP cod  |  | 0 0000           |             | 40_10           | 77120    |
| P00144154  | Ch                                 | eck if self-em           |  |  | 2-3375           |             | 42-12           | 11133    |
|  |                                    |                          | Pho  | ne number  |                  |             | EIN             |          |

For forms and publications, visit IRS.gov.

**SCHEDULE A** (Form 1040)

**Itemized Deductions** 

OMB No. 1545-0074

Attach to Form 1040. Department of the Treasury Internal Revenue Service (99)

► See Instructions for Schedule A (Form 1040).

| Name(s) shown on Fo            | rm 10 |   | -  | l l         |              | curity number            |
|--------------------------------|-------|---|--|-------------|--------------|--------------------------|
| NELVA E                        | BRU   | JNSTING   | (888888888)  | <u> </u>    | - ひひ-<br>  - | 4685                     |
| Medical                        |       | Caution. Do not include expenses reimbursed or paid by others.  |  | 20 524      |              |                          |
| and                            | 1     | Medical and dental expenses (see instructions)  | 1  | 30,534      |              |                          |
| Dental                         | 2     | Enter amount from Form 1040, line 38 2 90, 681  | 1 1  | c 001       |              |                          |
| Expenses                       | 3     | Multiply line 2 by 7.5% (.075)  | 3  | 6,801       |              | 23,733                   |
|                                | 4     | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-   | <del>; : : : : : : : : : : : : : : : : : : :</del> | ,           | 4            | 43,133                   |
| Taxes You                      | 5     | State and local (check only one box):   | _  | 1 255       |              |                          |
| Paid                           |       | a X Income taxes, or  | 5  | 1,355       |              |                          |
|                                |       | b General sales taxes   |  | 7 000       |              |                          |
|                                | 6     | Real estate taxes (see instructions)  | 6  | 1,298       |              |                          |
|                                | 7     | New motor vehicle taxes from line 11 of the worksheet on  |  |             |              |                          |
|                                |       | back (for certain vehicles purchased in 2009). Skip this line if  | 7  |             |              |                          |
|                                | _     | you checked box 5b  |  |             |              |                          |
|                                | 8     | Other taxes. List type and amount ►  SEE STATEMENT  | 8  | 145         |              |                          |
|                                | _     |   |  |             | 9            | 2,798                    |
|                                |       | Add lines 5 through 8  Home mortgage interest and points reported to you on Form 1098                               | 10   |             |              |                          |
| Interest                       | 10    | Home mortgage interest and points reported to you on Form 1098. If paid to the                                      |  |             |              |                          |
| You Paid                       | 11    | person from whom you bought the home, see instructions and show that  |  |             |              |                          |
|                                |       | person's name, identifying no., and address   |  |             |              |                          |
| Note.<br>Your mortgage         |       | •   |  |             |              |                          |
| interest                       |       |   |  |             |              |                          |
| deduction may                  |       |   | 11   |             |              |                          |
| be limited (see instructions). | 42    | Points not reported to you on Form 1098. See instructions for   |  |             |              |                          |
| maduodona).                    | 12    | special rules   | 12   |             |              |                          |
|                                | 13    | Mortgage insurance premiums (see instructions)  | 13   |             |              |                          |
|                                |       | Investment interest. Attach Form 4952 if required. (See   |  |             |              |                          |
|                                |       | instructions.)  | 14   |             |              |                          |
|                                | 15    | Add lines 10 through 14   |  |             | 15           |                          |
| Gifts to                       | 16    | Gifts by cash or check. If you made any gift of \$250 or more,  |  |             |              |                          |
| Charity                        |       | see instructions  | 16   | 4,835       |              |                          |
| If you made a                  | 17    | Other than by cash or check. If any gift of \$250 or more, see  |  |             |              |                          |
| gift and got a                 |       | instructions. You must attach Form 8283 if over \$500   | 17   |             |              |                          |
| benefit for it,                |       | Carryover from prior year   | 18   |             | 40           | 4 025                    |
| see instructions.              | 19    | Add lines 16 through 18   |  |             | 19           | 4,835                    |
| Casualty and                   |       |   |  |             | 20           |                          |
| Theft Losses                   |       | Casualty or theft loss(es). Attach Form 4684. (See instructions.)   | 1888888  |             | 20           |                          |
| Job Expenses                   | 3 21  | Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. |  |             |              |                          |
| and Certain                    |       | (See instructions.)   |  |             |              |                          |
| Miscellaneous                  | S     | (coo monatories)  | 21   |             |              |                          |
| Deductions                     | 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    | Add lines 21 through 23  Enter amount from Form 1040, line 38   25  | _  |             |              |                          |
|                                |       | Multiply line 25 by 2% (.02)  | 26   |             |              |                          |
|                                | 27    | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-   | <u> </u>   |             | 27           |                          |
| Other                          |       | Other—from list in instructions. List type and amount   |  |             |              |                          |
| Miscellaneous                  |       |   |  |             | 28           |                          |
| Deductions                     |       | A 1111  | nter this am                                       | nount       |              |                          |
| Total                          | 29    | Add the amounts in the far right column for lines 4 through 28. Also, e   |  |             | 29           | 31,366                   |
| Itemized                       |       | on Form 1040, line 40   | standard   |             |              | ,                        |
| Deductions                     | 30    |   |  | <b>&gt;</b> |              |                          |
| <u> </u>                       |       | deduction, check here   | <u> </u>   | <u> </u>    | Sche         | edule A (Form 1040) 2010 |

| 000065                                  |                                       | 01/01/             | 10 and ending  | 12/31/               | 10 <b>IA 1</b> 0                                   | 040X                         |   |                       |                   |                      |                               |
|---|---------------------------------------|--------------------|--|----------------------|--|------------------------------|---|-----------------------|-------------------|----------------------|-------------------------------|
| STEP 1                                  | r beginning _                         | 01/01/             | Amended lowa   |                      |  |                              |   |                       |                   |                      |                               |
| A. Your last no                         |                                       |                    | Your first name/middle   |                      | Social Security Numb                               |                              |   |                       |                   |                      |                               |
| BRUNS?                                  |                                       |                    | NELVA E  | I                    | 481-30-4685  | 1                            |   |                       |                   |                      |                               |
| B. Spouse's la                          |                                       |                    | Spouse's first name/m  |                      | Social Security Numb                               |                              |   |                       |                   |                      |                               |
| S. Opouses in                           | 25t (ILXIII)                          |                    | •  |                      | •  |                              |   |                       |                   |                      |                               |
| Current Mailing                         | address (number                       | and street or P    | O Box):  |                      | Residence on 12/31 of                              | of                           | [4.7]                                   |                       |                   | For C                | alendar Year                  |
|   | PINEROCK                              |                    |  |                      | year being amended                                 |                              | X Check this spouse were 65             |                       |                   |                      |                               |
| ,                                       | st office, state, Z                   |                    |  |                      | County No: 00                                      | <del>-</del>                 | of the tax year.                        | or order act          | 110 0110          | 2                    | 010                           |
| HOUSTON                                 |                                       |                    | X 77079-5914   | ,                    | Sch. Dist. No: 000                                 | 00_                          |   |                       |                   |                      |                               |
|   |                                       | Mark corr          | ect status.  |                      |  |                              |   | ····                  |                   | Rea                  | son for<br>ndment:            |
|   |                                       |                    | dent on another person's   | s Iowa return for t  | he year being amend                                | ied?                         | YES X                                   | ио ▲                  |                   | ·                    |                               |
|   | ied filing a joint re                 |                    |  |                      |  |                              | *************************************** |                       |                   |                      | perating Loss                 |
| 3 Marr                                  | ied filing separate                   | ely on this comb   | ined return. Spouse use  | column B.            |  |                              |   |                       |                   | tannad               | ral Audit                     |
| 4 1 1 Spous                             | ed filing separate rett<br>se's name: |                    |  |                      | SSN:   |                              | Inc.:                                   |                       |                   | market .             | ctive Claim                   |
| 5 Head                                  | d of household wi                     | th qualifying per  | son. If qualifying person  | is not claimed as    | a dependent on this                                | return, ente                 | r the person's na                       | me & SSN f            | неге.             |                      |                               |
| 6 Qual                                  | ifying widow(er) v                    | with dependent     | child. Name:   |                      | SSN:   |                              |   |                       |                   |                      | de detailed<br>ation on back. |
| STEP 3                                  | YOU                                   |                    | redit: Enter 1 or Ente   |                      |  |                              | <u> </u>                                |                       | 4                 |                      |                               |
|   | (and spouse IF                        |                    | ch person who is <b>65 or</b> o  |                      |  |                              |   | _ X \$ _              |                   | 20 = \$              |                               |
| Corrected                               | filing jointly)                       |                    | s: Enter 1 for each de   |                      |  |                              |   | _ × \$ _              |                   | 40 = \$              |                               |
| Exemptions                              |                                       |                    | mes of dependents b  |                      |  |                              |   |                       |                   | <u>AL \$</u>         | <u>6</u> 0                    |
|   | SPOUSE                                |                    |  |                      |  |                              |   |                       |                   | 0 = \$               |                               |
|   | (IF filing                            |                    | or older and/or 1 if b   |                      |  |                              |   |                       |                   | <u>20</u> = \$       |                               |
|   | status 3)                             | Dependents         | s: Enter 1 for each de   | pendent              | ,,,,,  |                              | . 🔺                                     | _ X \$ _              |                   | 40 = \$              |                               |
|   |                                       | Enter first na     | imes of dependents h   | nere:                |  |                              | <b>5</b> 0                              | 104-4                 |                   | TAL\$<br>A. You or   | lobet                         |
| STEP 4                                  |                                       |                    |  |                      |  |                              | B. Spouse                               |                       |                   |                      | 67,933                        |
| Corrected                               |                                       |                    |  |                      |  |                              |   |                       |                   |                      | 7,158                         |
| Taxable<br>Income                       | <ol><li>Adjustme</li></ol>            | nts to Income      |  |                      |  | , ,                          | w                                       |                       |                   |                      | 60,775                        |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                                       |                    | ine 2 from line 1.   |                      |  |                              |   |                       |                   |                      | 577                           |
|   |                                       |                    | xes  |                      |  |                              |   |                       |                   |                      | 61,352                        |
|   |                                       |                    | 4.   |                      |  |                              |   |                       |                   |                      | 11,500                        |
|   |                                       |                    | Taxes  |                      |  |                              |   |                       |                   |                      | 49,852                        |
|   |                                       |                    | 6 from line 5.   |                      |  |                              |   |                       |                   |                      | 28,853                        |
|   |                                       |                    | Standard   |                      |  |                              |   |                       |                   |                      | 20,999                        |
| CTED E                                  |                                       |                    |  |                      |  |                              |   |                       |                   |                      | 903                           |
| STEP 5                                  |                                       | np Sum/Minim       | um Tav   |                      |  | 11.                          |   |                       |                   |                      | 0                             |
| Figure<br>Your Tax                      |                                       | •                  | and 11.  | <i></i>              |  |                              |   |                       |                   |                      | 903                           |
| and                                     | 12. Total of Ever                     | ontion Credite For | ned Income Tax Credit (for ye  | ars 2006 and prior). | & Tuition & Textbook Cre                           |                              |   |                       |                   |                      | 60                            |
| Credits                                 |                                       |                    | 13 from line 12. If les  |                      |  |                              |   |                       |                   |                      | 843                           |
|   |                                       |                    | or Part-Year Resider   |                      |  |                              |   |                       | 🛦.                |                      | 525                           |
|   |                                       |                    | 15 from line 14. If les  |                      |  |                              |   |                       | -                 |                      | 318                           |
|   |                                       |                    | tach IA 148 Tax Cred   |                      |  |                              |   |                       |                   |                      |                               |
|   |                                       |                    | 17 from line 16. If les  |                      |  | 18.                          |   |                       | <u> </u>          |                      | 318                           |
|   |                                       |                    | Emergency Medical S  |                      |  | 19.                          |   |                       | 🛦                 |                      |                               |
|   | 20. Contribut                         | tions from Ori     | ginal Return   |                      | ,  | 20.                          |   |                       |                   |                      |                               |
|   | 21. Total Tax                         | k. Add lines 18    | 3, 19, and 20.   | ,                    |  | 21.                          |   |                       |                   |                      | 318                           |
| STEP 6                                  | 22. Total. Ad                         | ld columns A       | & B, line 21, and ente   | r here.              | ,  |                              |   |                       | 22                |                      | 318                           |
| Refund                                  | 23. Total Cre                         | edits B & A fro    | m Step 9 of the IA 10  | 40. See instruc      | ctions.  |                              |   |                       | 23                | <b></b>              | 1,320                         |
| OT A                                    |                                       | unt previously     | paid   |                      |  | <i></i>                      |   |                       | 24                |                      | 0                             |
| Amount<br>You Owe                       | 25. Total cre                         | dits and payn      | nents. Add lines 23 ar   | nd 24                |  |                              |   |                       | 25                |                      | 1,320                         |
|   |                                       |                    | n previous filing  |                      |  |                              |   |                       |                   |                      |                               |
|   | 27. Subtract                          | line 26 from 1     | ne 25. Enter here.   |                      | · <u>··</u> ···                                    |                              |   |                       | 27.               |                      | 907<br>589                    |
|   |                                       |                    | line 22, subtract line 2   |                      |  |                              |   |                       | 28.               | ATT                  |                               |
|   |                                       |                    | ne 22, subtract line 2   |                      |  |                              |   |                       | 29. 🛦             |                      |                               |
|   | 30. Penalty ar<br>See instru          |                    | 0a. Penalty  |                      |  |                              |   |                       | 30. ▲             |                      |                               |
| ) /(A/+-) ±6                            | 31. TOTAL AMO                         | OUNT NOW DUE.      | Add lines 29 and 30 and enter  | here. Make check p   | ayable to Treasurer, State<br>return and attachmen | e of lowa<br>its, and, to th | ne best of my (ou                       | PAY (<br>ir) knowledg | 31. ▲<br>e and be | lief, it is a tru    | ie, correct,                  |
| and complete                            | return. Declaratio                    | n of preparer (o   | Add lines 29 and 30 and enter<br>of perjury that I (we) hav<br>ther than taxpayer) is ba | sed on all informa   | ation of which prepare                             | er has any k                 | nowledge.                               | ,                     |                   |                      |                               |
| Your Signature:                         |                                       |                    |  | Address              | KROESE &   | TAM TI                       | <u> ひわ て・C・</u>                         | 'ਜ'                   | <u> </u>          |                      |                               |
| Date:                                   |                                       |                    | ate:   |                      | SIOUX C  |                              | A TANTANO                               |                       | 5125              | 0-182                | 4                             |
| Spouse's Sign                           | ature:                                | Preparer'          | S  | **********           |  | $\frac{100}{106}$            | 712-5                                   |                       |                   |                      |                               |
| CS Bautima T                            | elenhone Numbe                        | Signature          | RICHARD K RI   | KKEKS CPA            |  |                              | Phone:                                  | ER BR                 | AFEME             | 16 <del>003532</del> | 277139<br>2a (07/16/10)       |

## **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 | Carr | yforwa | ırd |
|--------|------|--------|-----|

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) | <u> </u> |
|                                 | Spouse | (B) |          |
| Total Carryforward              |        |     | 2)       |

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!

Subtract line 2 from line 1 and enter on line 28

- Payment transfer from your bank account: Go to www.state.ia.us/tax/ and make a direct debit/electronic payment through eFile & Pay.
- 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.
- 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.

## 2010 IA 1040 Schedule A

### **lowa Itemized Deductions**

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

| Name(s) as show     | n on | page i di die in 1040  | Security Number |          |
|---------------------|------|--|-----------------|----------|
| NELVA E             | BR   | UNSTING 481  | -30-4685        | -        |
| NOTE: If you have   | fede | ral bonus depreciation, please see the 2010 Expanded Instructions on our Web site.   |                 |          |
| Medical and         |      | Do not include health insurance premiums deducted on IA 1040, line 18.   |                 |          |
| Dental              | 1.   | Medical and dental expenses 1. 29,376  |                 |          |
| Expenses            | 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. 22,57        | <u>5</u> |
| Taxes               | 4.   | State and Local (Check only one box):  |                 |          |
| You<br>Paid         |      | a X Other state and local income taxes. Do not include lowa Income Tax Include School District Surtax and EMS Surtax paid in 2010 OR > 4.                                      |                 |          |
|                     |      | b 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. 1,44         | 3        |
| Interest            | 9a   | Home mortgage interest and points reported on federal form 1098 9a.  | <del>-</del>    |          |
| You                 | 9ь   | Home mortgage interest not reported on federal form 1098 9b.   |                 |          |
| Paid                | 10.  | Points not reported on federal form 1098   | -               |          |
|                     | 11.  | Qualified mortgage insurance premiums  | <del>-</del>    |          |
|                     | 12.  | Investment interest. Attach federal form 4952 if required. 12.   | •               |          |
|                     | 13.  | Add lines 9a-12. Enter total here.   |                 |          |
| Gifts               | 14.  | Contributions by cash or check   | w               |          |
| to                  | 15.  | Other than by cash or check. You must attach federal form 8283 if more than \$500. 15.   | _               |          |
| Charity             | 16.  | Carryover from prior year as adjusted for disallowance of bonus depreciation 16.   | _               |          |
| <b>.</b>            | 17.  | Add lines 14 through 16. Enter total here.   |                 | , 5      |
| Casualty/Theft Loss | 18.  | Casualty or theft loss(es). Attach federal form 4684.  | 18.             |          |
| Job Expenses        | 19.  | Unreimbursed employee expenses, Attach federal form 2106 or 2106-EZ if required. 19.   | •               |          |
| and                 | 20.  | Tax preparation fees   | _               |          |
| Misc.               | 21.  |  |                 |          |
| Deductions          |      | amount 21  | =               |          |
| <b> •</b>           | 22.  | Add the amounts on lines 19, 20, and 21. Enter the total here  |                 |          |
|                     | 23.  | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus   |                 |          |
|                     |      | depreciation, from line 14 of the IA 1040* by 2% (,02), Enter the result here.   | -               | _        |
|                     | 24.  | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.   |                 | <u>U</u> |
| Other Misc.         | 25.  | Other miscellaneous deductions not subject to 2% AGI Limit. List type  |                 |          |
| Deductions          |      | and amount.  | 25.             |          |
| Total               | 26.  | Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here   | 26. 28,85       | ;3       |
| Itemized            | 20.  |  |                 |          |
| Deductions          |      | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.  |                 |          |
| Proration           | Γ    | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE  | YOU             |          |
| of                  | 27.  | Enter the lowa net income of both spouses from IA 1040, line 26 27b.   | 27a             |          |
| Deductions          | 28.  | Total lowa net income, add columns 27a and 27b. Enter the total here.  | 28              |          |
| Between             | 29.  | Divide the amount on line 27a by the amount on line 28. Enter the percentage here.   | 29              | _%       |
| Spouses             | 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              |          |
| •                   | ı    |  |                 |          |

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

| <u>104</u>                        | 0           | Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return           | 2010 (99)                                 | IRS Use Only-                          | Do not writ | e or stap                 | e in this space.                            |
|-----------------------------------|-------------|---|---|--|-------------|---------------------------|---|
|                                   | Р           | For the year Jan. 1-Dec. 31, 2010, or other tax year beginning                                  | , 2010, ending                            | , 20                                   |             | OMBI                      | No. 1545-0074                               |
| Name,                             | R           | Your first name and initial Last name   |   |  |             |                           | urity number                                |
| Address,                          | N           | NELVA E BRUNSTING   |   |  | 48          | 1-30                      | -4685                                       |
| and SSN                           | C           | If a joint return, spouse's first name and initial Last name                                    |   |  |             | Pstsocia                  | Geplyky number                              |
| See separate instructions.        | L<br>E<br>A | Home address (number and street). If you have a P.O. box, see in 13630 PINEROCK LN              | nstructions.                              | Apt. no.                               | ^           |                           | re the SSN(s) above<br>line 6c are correct. |
|                                   | R           | City, town or post office, state, and ZIP code. If you have a foreign                           |   |  |             |                           | ox below will not                           |
| Presidential                      | Y           |   | 7079-5914                                 |  | chan        |                           | tax or refund.                              |
| Election Campai                   | gn 🕨        | Check here if you, or your spouse if filing jointly, want \$3                                   |   | <u> </u>                               |             | You                       |   |
|                                   | 1           | ∑ Single  | 4 Head of household the qualifying person | on is a child but n                    | ot your dep | endent, e                 | enter this                                  |
| Filing Status                     | 2           | Married filing jointly (even if only one had income)  | child's name here.                        |  |             |                           |   |
| Check only one                    | 3 [         | Married filing separately. Enter spouse's SSN above   | 5 Qualifying widow(e                      | r) with dependent                      | child       |                           |   |
| box.                              |             | and full name here.   |   |  |             |                           | Boxes checked                               |
|                                   | 6a          | Yourself. If someone can claim you as a dependent,  | do not check box 6a                       |  |             |                           | on 6a and 6b                                |
| Exemptions                        | <u>b</u>    | Spouse  | <u></u>                                   | <u> </u>                               |             | (4) v if                  | No. of children on 6c who:                  |
|                                   | C           | Dependents:   | (2) Dependent's                           | (3) Depend                             | ent's       | qual, child               | lived with you                              |
|                                   |             |   | social security number                    | relationship                           | to you      | for child<br>tax cr. (see | did not live with                           |
| lE mana than face                 |             | (1) First name Last name  |   |  |             | page 15)                  | you due to divorce<br>or separation         |
| If more than four dependents, see |             |   |   |  |             | ++                        | (see instructions)                          |
| instructions and                  |             |   |   |  |             | -                         | Dependents on 6c                            |
| check here ▶                      |             |   |   |  |             |                           | not entered above                           |
|                                   | -3          | Total number of examplians daimed   |   |  |             |                           | Add numbers on lines above                  |
| ,                                 | d           | Total number of exemptions claimed  |   |  |             | 7                         | inica above >                               |
| Income                            | 7<br>8a     | Wages, salaries, tips, etc. Attach Form(s) W-2  Taxable interest. Attach Schedule B if required |   |  |             | a<br>Ba                   | 15,83                                       |
|                                   | b           | Tax-exempt interest. Do not include on line 8a  | 8ь  | 5_                                     | 643         |                           |   |
| Attach Form(s)<br>W-2 here. Also  | 9a          | Ordinary dividends. Attach Schedule B if required   |   |  |             | e<br>Pa                   | 21,68                                       |
| attach Forms                      | b           | Qualified dividends   | 9b  | 17,                                    |             |                           |   |
| W-2G and                          | 10          | Taxable refunds, credits, or offsets of state and local inco                                    | me taxes                                  |  |             | 10                        |   |
| 1099-R if tax was withheld.       | 11          | Alimony received  |   |  |             | 11                        |   |
|                                   | 12          | Business income or (loss). Attach Schedule C or C-EZ  |   |  | ····   -    | 12                        |   |
| If you did not get a W-2,         | 13          | Capital gain or (loss). Attach Schedule D if required. If not required, check here              |   |  | 111.        | 13                        | -3,00                                       |
| see page 20.                      | 14          | Other gains or (losses). Attach Form 4797   |   |  |             | 14                        |   |
|                                   | 15a         | IRA distributions 15a   | 3,218 b Taxable am                        | nount                                  | 1           | 5b                        | 3,21  |
|                                   | 16a         | Pensions and annuities 16a  | <b>b</b> Taxable an                       |  | 1           | 6b                        | 10,78                                       |
| Enclose, but do                   | 17          | Rental real estate, royalties, partnerships, S corporations                                     | , trusts, etc. Attach Sched               | ule E                                  |             | 17                        | 23,01                                       |
| not attach, any                   | 18          | Farm income or (loss). Attach Schedule F  |   |  |             | 18                        |   |
| payment. Also, please use         | 19          |   |   |  |             | 19                        |   |
| Form 1040-V.                      | 20a         | Social security benefits 20a 22   | 2,518 b Taxable an                        | nount                                  | 2           | 0b                        | 19,14                                       |
|                                   | 21          | Other income. List type and amount  | ****                                      |  | 🗀           | 21                        |   |
|                                   | 22          | Combine the amounts in the far right column for lines 7 th                                      | nrough 21. This is your total             | al income                              | <u> </u>    | 22                        | 90,68                                       |
|                                   | 23          | Educator expenses   | ,   | ······································ |             |                           |   |
| Adjusted                          | 24          | Certain business expenses of reservists, performing artis                                       | 1 1                                       |  |             |                           |   |
| Gross                             |             | fee-basis government officials. Attach Form 2106 or 2106  | <del> </del>                              |  |             |                           |   |
| Income                            | 25          | Health savings account deduction. Attach Form 8889  |   |  |             |                           |   |
|                                   | 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  |   |  |             |                           |   |
|                                   | 29          | Self-employed health insurance deduction  | 29  |  |             |                           |   |
|                                   | 30          | Penalty on early withdrawal of savings  |   |  |             |                           |   |
|                                   | 31a         | Alimony paid b Recipient's SSN ▶  |   |  |             |                           |   |
|                                   | 32          | IRA deduction   | 32  |  |             |                           |   |
|                                   | 33          | Student loan interest deduction   | 33  |  | — <b>—</b>  |                           |   |
|                                   | 34<br>25    | Tuition and fees. Attach Form 8917  Domestic production activities deduction. Attach Form 89    | 003 35                                    |  | <b>-</b>    |                           |   |
|                                   | 35<br>36    |   | <del>Lunumanhaana</del>                   |  |             | 36                        |   |
|                                   | 30<br>37    | Subtract line 36 from line 22. This is your adjusted gross                                      | s income                                  |  | ,,,,        | 37                        | 90.68                                       |

|                               | 40              | Itemized deductions (from Schedule A   | () <b>or</b> your | standa      | rd deduction       | (see instruc                     | tions)                                  | 1: 40         | /, <u>TUU</u>         |
|-------------------------------|-----------------|--|-------------------|-------------|--------------------|----------------------------------|---|---------------|-----------------------|
|                               | 41              | Subtract line 40 from line 38  |                   |             |                    | ,                                | C                                       |               | Copy 83,581           |
|                               | 42              | Exemptions. Multiply \$3,650 by the nur  |                   |             |                    | .,                               |   | 42            | 3,650                 |
|                               | 43              | Taxable income. Subtract line 42 from line 41. If line   |                   |             |                    |                                  |   |               | 79,931                |
|                               | 44              | Tax (see instr.). Check if any tax is from:  | Form(s) 8814      | i b [] i    | Form 4972          |                                  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | . 44          | 14,455                |
|                               | 45              | Alternative minimum tax (see instruct  | ions). Atta       | ach Forn    | 1 6251 <sub></sub> |                                  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | . 45          |                       |
|                               | 46              | Add lines 44 and 45  |                   |             |                    |                                  |   | ▶ 46          | 14,455                |
|                               | 47              | Foreign tax credit. Attach Form 1116 if  | required          | . <i>.</i>  |                    | 47                               |   |               |                       |
|                               | 48              | Credit for child and dependent care exp  | enses. A          | ttach Fo    | m 2441             | 48                               |   |               |                       |
|                               | 49              | Education credits from Form 8863, line   | 23                |             |                    | 49                               |   |               |                       |
|                               | 50              | Retirement savings contributions credit.   |                   |             |                    | 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 you   |                   |             |                    |                                  |   | 54            |                       |
|                               | 55              | Subtract line 54 from line 46. If line 54 is   |                   |             |                    |                                  |   | 55            | 14,455                |
| <b>041</b>                    | 56              | Self-employment tax. Attach Schedule SE  |                   |             | ·                  |                                  |   | 56            |                       |
| Other                         | 57              | Unreported social security and Medican   | e tax fron        | n Form:     | a 413              | 7 <b>b</b>                       | 8919                                    | 57            |                       |
| Taxes                         | 58              | Additional tax on IRAs, other qualified re   |                   |             |                    |                                  |   | 58            |                       |
|                               | 59              | h  | Schedule          |             |                    |                                  | line 16                                 |               | -                     |
|                               | 60              | Add lines 55 through 59. This is your total ta   |                   |             |                    |                                  |   | 60            | 14,455                |
|                               | 61              | Federal income tax withheld from Form  |                   |             |                    | 61                               |   |               |                       |
| Payments                      | 62              | 2010 estimated tax payments and amount ap  |                   |             |                    | 62                               | 11,3                                    | 60            |                       |
|                               | 63              | Making work pay credit. Attach Schedul   |                   |             |                    | 63                               |   | 7             |                       |
| If you have a                 | 64a             |  |                   |             |                    | 64a                              |   |               |                       |
| qualifying                    | b               | , , , , , , , , , , , , , , , , , , ,  | 64b               |             |                    |                                  |   |               |                       |
| child, attach                 |                 | Additional child tax credit. Attach Form   |                   |             |                    | 65                               |   |               |                       |
| Schedule EIC.                 | 65              | American opportunity credit from Form  |                   |             |                    | 66                               |   | -             |                       |
|                               | 66              | First-time homebuyer credit from Form  |                   |             |                    | 67                               |   |               |                       |
|                               | 67              |  |                   |             |                    | 68                               | ·                                       |               |                       |
|                               | 68              | Amount paid with request for extension   |                   |             |                    | 69                               |   |               |                       |
|                               | 69              | Excess social security and tier 1 RRTA   |                   |             |                    | 70                               |   |               |                       |
|                               | 70              | Credit for federal tax on fuels. Attach Fo   | - 1               |             | 1 0005             | l                                |   |               |                       |
|                               | 71              |  |                   | J           | d 8885             | 71                               |   | 72            | 11 360                |
|                               | 72              | Add lines 61, 62, 63, 64a, and 65 through 71. These al   |                   |             |                    |                                  |   | 72            | 11,360                |
| Refund                        | 73              | If line 72 is more than line 60, subtract I  |                   |             |                    |                                  | f <sup>m</sup>                          | 73            |                       |
|                               | 74a             | Amount of line 73 you want refunded t  |                   |             |                    | F-7                              |   |               |                       |
| Direct deposit?<br>See        | <b>▶</b> b      | Routing number   |                   | с Туре      | ∷ ∐ Checł          | ang [] S                         | Savings                                 |               |                       |
| instructions.                 | <b>▶</b> d      | Account number   |                   |             |                    | 1 1                              |   |               |                       |
|                               | 75              | Amount of line 73 you want applied to  |                   |             |                    | 75                               |   |               | 2 005                 |
| Amount                        | 76              | Amount you owe. Subtract line 72 from line   |                   | etails on h | low to pay, see it | 1 1                              |   | <b>▶</b>   76 | 3 <b>,</b> 095        |
| You Owe                       | . 77            | Estimated tax penalty (see instructions)   |                   |             | ····               | 77                               | 37 30                                   |               |                       |
| Third Part                    | <b>v</b> Do you | want to allow another person to discuss  | this retur        | n with th   |                    |                                  | <u> </u>                                | olete below.  | No                    |
| Designee                      | Designe         |  |                   |             | P                  | ersonal identi                   | fication number (PIN)                   | <u> </u>      | 948                   |
|                               | name            | ► RICHARD K RIKKERS  | CPA               |             |                    |                                  | Phone no.                               |               | 2-722-3375            |
| Sign                          | they are        | enalties of perjury, I declare that I have examine<br>true, correct, and complete. Declaration of prej | parer (othe       | r than tax  | payer) is based o  | edules and so<br>on all informat | tion of which preparer                  | has any kno   | wledge.               |
| Here                          | Your sign       |  |                   | Date        | Your occupation    | on                               |   |               | Daytime phone number  |
| Joint return?<br>See page 12. | <b></b>         |  |                   |             | RETIRE             | )                                |   |               |                       |
| Keep a copy of for your       | Spouse's        | signature. If a joint return, both must sign.  |                   | Date        | Spouse's occu      | pation                           |   |               |                       |
| records.                      |                 |  |                   |             |                    |                                  |   |               | —                     |
|                               | Print/Type      | oreparer's name  | Prepare           | r's signatu | ıre                |                                  | Date                                    | Check         | L if PTIN             |
| Paid                          | RICHARD         | K RIKKERS CPA  | RICHA             | RD K RI     | KKERS CPA          |                                  | 04/14                                   | /11 self-er   | nployed P00144154     |
| Preparer _                    | Firm's name     | ► KROESE & KROESE  | P.C.              |             |                    |                                  |   | Firm's Ell    | <b>1</b> ▶ 42-1277139 |
|                               | Firm's addres   | s <b>&gt;</b> 540 NORTH MAIN A   | AVENŪ             | E           |                    |                                  |   | Phone no      |                       |
|                               |                 | SIOUX CENTER   |                   |             | IA 51              | <u> 1250-1</u>                   | 824                                     | 712-          | -722-3375             |
|                               |                 |  |                   |             |                    |                                  |   |               | Form 1040 (2010)      |

# IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury

▶ Do not send to the IRS. This is not a tax return.

Non this form for your records See instructions

| Declaration Control Number (DCN) 00420512020261   | CI   | ient C   | Copy                       |  |  |
|---|--|--|----------------------------|--|--|
| Taxpayer's name   | Soc  | Social security number   |                            |  |  |
| NELVA E BRUNSTING   |  | 1-30-4   |                            |  |  |
| Spouse's name   | Spo  | use's social   | security number            |  |  |
| Part I Tax Return Information — Tax Year Ending December 31, 2010   | (Whole Dollars On  | у)   |                            |  |  |
| 1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)  |  |  | 90,681                     |  |  |
| 2 Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)   |  |  | 14,455                     |  |  |
| 3 Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)  |  |  |                            |  |  |
| 4 Refund (Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, P.  |  |  | 2 22                       |  |  |
| 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 younge penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and ac   |  |  | ir return)                 |  |  |
| reason for any delay in processing the return or refund, and <b>(c)</b> the date of any refund. If applicable, I authorize the U Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the er that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal tax payments that I direct to be debited through the Electronic Federal tax payments, I request that the IRS send me a personal identification number (PIN) to access EF force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the fin of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issue acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return a Withdrawal Consent. | the tax preparation software fatty to this account. I further ureral Tax Payment System (EFTPS. This authorization is to roust contact the U.S. Treasurancial institutions involved in the related to the payment. I further | or payment iderstand (PS), In order emain in full by Financial ne processing ner |                            |  |  |
| Taxpayer's PIN: check one box only  |  |  |                            |  |  |
| X   I authorize   KROESE & KROESE P.C.   t  | o enter or generate my PII   | v 289  | 905                        |  |  |
| ERO firm name   |  |  | umbers, but                |  |  |
| as my signature on my tax year 2010 electronically filed income tax return.   |  | do not enter   | r all zeros                |  |  |
| I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return entering your own PIN and your return is filed using the Practitioner PIN method. The ERO method.  |  |  |                            |  |  |
| Your signature ▶  | Date ▶ 04/   | 14/11  |                            |  |  |
| Spouse's PIN: check one box only  |  |  |                            |  |  |
|   | o enter or generate my PII   | -  | umbers, but<br>r all zeros |  |  |
|   | Charle this have and if you  | ı are  |                            |  |  |
| I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return entering your own PIN and your return is filed using the Practitioner PIN method. The ERO method.  |  |  |                            |  |  |
|   |  |  |                            |  |  |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO m  Spouse's signature ▶   | nust complete Part III belov   |  |                            |  |  |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO method Spouse's signature   Practitioner PIN Method Returns Only—   | Date ►   |  |                            |  |  |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO m  Spouse's signature ▶   | Date ►   |  |                            |  |  |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO method Spouse's signature   Practitioner PIN Method Returns Only— Part III Certification and Authentication — Practitioner PIN Method Or ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.   | Date Date Date Date Date Date Date Date  | V  |                            |  |  |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO m  Spouse's signature   Practitioner PIN Method Returns Only—  Part III Certification and Authentication — Practitioner PIN Method Or   | Date Date Continue below  1y  42051284948  do not enter all zeros  cally filed income tax returnirements of the Practitione  | v.   |                            |  |  |

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

#### **SCHEDULE B**

(Form 1040A or 1040)

**Interest and Ordinary Dividends** 

Attach to Form 1040A or 1040.

See instructions on back.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Your social security number Name(s) shown on return 481<u>-</u>30-4685 NELVA E BRUNSTING Client Copyount Part I 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 Interest this interest first. Also, show that buyer's social security number and address EDWARD JONES EDWARD JONES BANK OF AMERICA (See instructions BANK OF AMERICA on back and the instructions for Form 1040A, or 1 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 15,837 2 name as the Add the amounts on line 1 payer and enter Excludable interest on series EE and I U.S. savings bonds issued after 1989. the total interest 3 Attach Form 8815 shown on that Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 15,837 1040. line 8a Amount Note. If line 4 is over \$1,500, you must complete Part III. Part II List name of payer 4,002 CHEVRON CORPORATION EDWARD JONES Ordinary METLIFE 830 **Dividends** EXXON MOBILE EDWARD JONES EDWARD JONES (See instructions on back and the DEERE & COMPANY instructions for Form 1040A, or 5 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 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form dividends shown 21,685 on that 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 Part III No foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Yes Foreign 7a At any time during 2010, did you have an interest in or a signature or other authority over a financial Accounts account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 Х and Trusts b If "Yes," enter the name of the foreign country ▶ (See instructions on 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 For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040A or 1040) 2010

back.)

#### **SCHEDULE D** (Form 1040)

**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.

Attachment Sequence No.

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

Your social security number

| N        | ELVA E BRUNSTING  |                                      |                          |                |  |              | 481   | <u>ent</u> | <u>-4699y                                   </u> |  |
|----------|---|--------------------------------------|--------------------------|----------------|--|--------------|---|------------|--|--|
| P.       | art I Short-Term Capital  | Gains and Los                        | ses – As                 | sets H         | eld One Year                                       | or Le        | SS  |            |  |  |
|          | (a) Description of property<br>(Example: 100 sh. XYZ Co.)   | (b) Date acquired<br>(Mo., day, yr.) | (c) Date s<br>(Mo., day, | sold           | (d) Sales pric<br>(see page D-7<br>the instruction | e<br>of      | (e) Cost or other ba<br>(see page D-7 of<br>the instructions) |            | (f) Gain or (loss)<br>Subtract (e) from (d)      |  |
| 1        | EATON VANCE TAX M   | NAGED                                |                          |                | · · · · · · · · · · · · · · · · · · ·              |              |   |            |  |  |
|          |   | 10/28/09                             |                          | <u> </u>       |  | <u>773</u>   |   | 718        | 55   |  |
|          | FRANKLIN FED TAX  |                                      | ADV                      |                |  |              |   |            |  |  |
|          |   | VARIOUS                              | 03/09                    | <u> </u>       |  | 409          |   | 409        | · ·  |  |
|          | HARTFORD DIVIDEND   | & GROWTH                             | 00.00                    |                |  | 441          |   | 4 A F      | 0  |  |
|          |   | VARIOUS                              | 03/09                    | 1/10           |  | 114          |   | 105        | 9  |  |
|          | PERKINS MID CAP V   | ALUE FD CI                           | 3                        | \/1            |  | 92           |   | 183        | ۵  |  |
|          | 10/28/09 03/09  |                                      |                          |                |  |              | 83  | 9          |  |  |
| 2        | Enter your short-term totals, if any, for   | om Schedule D-1,                     |                          |                | 1  | 500          |   |            | 487  |  |
| _        | line 2  |                                      | <i>.</i>                 | 2              | <u></u>  | <u>, 503</u> |   |            | 407  |  |
| 3        | Total short-term sales price amou   |                                      |                          |                | <b>5</b>   | ,891         |   |            |  |  |
|          | 2 in column (d)   |                                      |                          | 3              | 3  | ,091         |   | <br>       |  |  |
|          | Ot 11.  |                                      | (lasa) fram F            | 4C             | 0.4 C704 and 00                                    | 24           |   | 4          |  |  |
| 4        | Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824  Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from |                                      |                          |                |  |              |   |            | ***************************************          |  |
| 5        | Cabadula(a) I/ 1  |                                      |                          | ies, and t     | iusis iioiii                                       |              |   | 5          |  |  |
| 6        | Schedule(s) K-1   |                                      |                          |                |  |              |   |            |  |  |
| D        | 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                                     |                                      |                          |                |  |              |   |            | ,  |  |
|          | Carryover worksheet on page D-7   | of the instructions .                |                          |                |  |              |   | 6          |  |  |
| 7        | Net short-term capital gain or (los   | e) Combina linac 1                   | through 6 in             | column         | <b>/f</b> \  |              |   | 7          | 560  |  |
| 50000000 |   |                                      |                          |                |  |              |   | <u></u>    | <u></u>  |  |
|          | art II Long-Term Capital  | Gains and Los                        | ses – As                 | sets He        | eld More Tha                                       | n One        | Year  |            |  |  |
|          | (a) Description of property   | (b) Date acquired                    | (c) Date s               |                |  |              | (e) Cost or other ba  |            | (f) Gain or (loss)                               |  |
|          | (Example: 100 sh. XYZ Co.)  | (Mo., day, yr.)                      | (Mo., day,               | yr.)           | the instruction                                    |              | the instructions)   |            | Subtract (e) from (d)                            |  |
| 8        | DEERE & CO  | E & CO                               |                          |                |  |              |   |            |  |  |
|          |   | VARIOUS                              | 10/13                    | 3/10           | 11   | <u>,099</u>  | 8,  | 618        | 2,481  |  |
|          | DEERE & CO  |                                      |                          |                |  |              |   |            |  |  |
|          |   | VARIOUS                              | 12/30                    | 0/10 9,86      |  | <u>,869</u>  | 6,952   |            | 2,917  |  |
|          | GA POWER CO   |                                      |                          |                |  |              |   |            |  |  |
|          |   | VARIOUS                              | 11/17                    | 7/10 10,055 10 |  | 10,          | 055   |            |  |  |
|          |   |                                      |                          |                |  |              |   |            |  |  |
|          |   |                                      |                          |                |  |              |   | 200020000  |  |  |
| 9        | Enter your long-term totals, if any, from Schedule D-1,   |                                      |                          |                |  |              |   |            |  |  |
|          | line 9  |                                      |                          | 9              |  |              |   |            |  |  |
| 10       | Total long-term sales price amoun   |                                      |                          |                | 0.1  |              |   |            |  |  |
|          | 9 in column (d)   |                                      |                          | 10             |  | <u>,023</u>  |   |            |  |  |
| 11       | Gain from Form 4797, Part I; long-te  | -                                    | 2439 and 6               | 252; and       | long-term gain o                                   | r            | 4   |            |  |  |
|          | (loss) from Forms 4684, 6781, and 8824  |                                      |                          |                |  |              |   |            |  |  |
| 12       | Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from  |                                      |                          |                |  |              |   |            |  |  |
|          | Schedule(s) K-1   | 12                                   |                          |                |  |              |   |            |  |  |
|          |   |                                      |                          |                |  |              |   |            |  |  |
| 13       | Capital gain distributions. See 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   |                                      |                          |                |  |              |   |            | . 20 404   |  |
|          | Carryover Worksheet on page D-7 of the instructions  Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III                                |                                      |                          |                |  |              |   |            | 32,484   |  |
| 15       |   |                                      |                          |                |  |              |   | _          | 27 006   |  |
|          | on the back   |                                      |                          |                |  |              |   | 15         | -27,086  |  |
| For      | Paperwork Reduction Act Notice, se  | ee your tax return i                 | nstructions              |                |  |              |   | Sche       | edule D (Form 1040) 2010                         |  |

Part III Summary Client Copy-26,526 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 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. Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the 18 18 instructions Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page 19 19 D-9 of the instructions 20 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, or Form 1040NR through line 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 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: 21 21 3,000 (\$3,000), or if married filing separately, (\$1,500 Note. When figuring which amount is smaller, treat both amounts as positive numbers.

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

(or in the Instructions for Form 1040NR, line 42).

No. Complete the rest of Form 1040 or Form 1040NR.

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

Schedule D (Form 1040) 2010

#### **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.

OMB No. 1545-0074

Attachment Sequence No. 12A

Your social security number

Name(s) shown on return

Client Copy NELVA E BRUNSTING

| (a) Description of property<br>(Example: 100 sh. XYZ Co.) | (b) Date<br>acquired<br>(Mo., day, yr.)  | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-7 of the<br>instructions) | (e) Cost or other basis<br>(see page D-7 of the<br>instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|---|--|----------------------------------|--|--|---|
| MUTUAL GLOBAL DISCO                                       |  |                                  |  |  |   |
|   | VARIOUS  | 03/09/10                         | 596  | 568  | 2   |
| EUBERGER&BRM MIDCA  |  |                                  |  |  |   |
|   |  | 03/09/10                         | 212  | 184  | 4   |
| NEUBERGER&BRM MIDCA                                       |  |                                  |  |  |   |
| ABODDINGDINGDINI TILDOI                                   |  | 03/09/10                         | 2,253  | 1,953  | 3(  |
| PIONEER CULLEN VALU                                       |  |                                  |  | */ > > -   |   |
| TONGER COLLEGE VALO                                       |  | 03/09/10                         | 105  | 98   |   |
| ROW PRICE BLUE CH   |  |                                  |  |  |   |
| ROW PRICE BLUE CH   |  |                                  | 1,337  | 1,213  | 1:  |
|   | 10/28/09   | 03/09/10                         | <u> </u>   | 1,213  | <u></u>                                     |
|   |  |                                  |  | 947  |   |
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|   |  |                                  |  |  |   |
|   |  |                                  |  |  |   |
|   |  |                                  |  |  |   |
| otals. Add the amounts in column (d).                     | Also combine the   |                                  |  |  |   |
|   | THE PARTY OF THE P |                                  | F2   |  |   |

#### **SCHEDULE E** (Form 1040)

#### **Supplemental Income and Loss**

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

▶ See Instructions for Schedule E (Form 1040).

Attachment Sequence No

| Nan     | ne(s) shown on return  |           |   |                         |                |   | ocial sec<br>ant ( | COPY                                    | er        |         |
|---------|--|-----------|---|-------------------------|----------------|---|--------------------|---|-----------|---------|
| ľ       | NELVA E BRUNSTING  |           |   |                         |                |   |                    | 4685                                    |           |         |
|         |  | rom R     | ental Real Estate aı                    | nd Royalties Not        | e. If you are  | in the business of re                   | nting per          | sonal prop                              | erty, use | >       |
|         | Schedule C or C-EZ (se   | e page    | E-3). If you are an individu            | ıal, report farm rental | income or lo   | ss from <b>Form 4835</b> c              | n page 2           | 2, line 40.                             |           | ·       |
| _1      | List the type and address of each r  | ental re  | al estate property:                     |                         |                | 2 For each rental real                  | state prope        | rty                                     | Yes       | No      |
|         | FARMLAND   |           |   |                         |                | listed on line 1, did y                 | ou or your fa      | ımily                                   |           |         |
| Α       | IOWA   |           |   |                         |                | use it during the tax                   | ear for pers       | onal                                    |           |         |
|         |  |           |   |                         |                | purposes for more th                    | an the great       | ter of: A                               |           | X       |
|         |  |           |   |                         |                | <ul> <li>14 days or</li> </ul>          |                    |   |           |         |
| В       |  |           |   |                         |                | <ul> <li>10% of the total of</li> </ul> | ays rented a       | at                                      |           |         |
|         |  |           | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                         |                | fair rental value?                      |                    | В                                       |           |         |
|         |  |           |   |                         |                | (See page E-4)                          |                    |   |           |         |
| C       |  |           | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   |                         |                |   |                    |   |           |         |
|         |  |           | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                         |                |   |                    | C                                       |           |         |
| Income: |  |           |   | Properties              |                | Totals                                  |                    |   | \$        |         |
|         |  |           | A                                       | В                       |                | С                                       | (Ad                | d columns A                             | B, and (  | 3.)     |
| 3       | Rents received   | 3         |   |                         |                |   | 3                  |   |           |         |
| 4       | Royalties received   | 4         |   |                         |                |   | 4                  |   |           |         |
|         | penses:  |           |   |                         |                |   |                    |   |           |         |
|         | Advertising  | 5         |   |                         |                |   |                    |   |           |         |
|         | Auto and travel (see page E-5)   | 6         |   |                         |                |   |                    |   |           |         |
|         | Cleaning and maintenance   | 7         | ·                                       |                         |                |   |                    |   |           |         |
|         | Commissions  | 8         |   |                         |                |   |                    |   |           |         |
| 9       | Insurance  | 9         | *************************************** |                         |                |   |                    |   |           |         |
| 10      | Legal and other professional fees  | 10        | 1,000                                   |                         |                |   |                    |   |           |         |
|         | Management fees  | 11        |   |                         |                |   |                    |   |           |         |
|         | Mortgage interest paid to banks,   |           |   |                         |                |   |                    |   |           |         |
|         | etc. (see page E-5)  | 12        |   |                         |                |   | 12                 |   |           |         |
| 13      | Other interest   | 13        |   |                         |                |   |                    |   |           |         |
| 14      | Repairs  | 14        |   |                         |                |   |                    |   |           |         |
|         | Supplies   | 15        | , , , , , , , , , , , , , , , , , , ,   |                         |                |   |                    |   |           |         |
|         | Taxes  | 16        |   |                         |                |   |                    |   |           |         |
| 17      | Utilities  | 17        |   |                         |                |   |                    |   |           |         |
| 18      | Other (list) >   |           | *************************************** |                         |                |   |                    |   |           |         |
|         |  | 18        |   |                         |                |   |                    |   |           |         |
|         | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |           |   |                         |                |   |                    |   |           |         |
| 19      | Add lines 5 through 18   | 19        | 1,000                                   |                         |                |   | 19                 |   | 1,        | 000     |
| 20      | Depreciation expense or  |           |   |                         |                |   |                    |   |           |         |
|         | depletion (see page E-5)   | 20        |   |                         |                |   | 20                 | *************************************** |           |         |
| 21      | Total expenses. Add lines 19 and 20  | 21        | 1,000                                   |                         |                |   |                    |   |           |         |
|         |  |           |   |                         |                |   |                    |   |           |         |
| 22      | Income or (loss) from rental real  |           |   |                         |                |   |                    |   |           |         |
|         | estate or royalty properties.  |           |   |                         |                |   |                    |   |           |         |
|         | Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is     |           |   |                         |                |   |                    |   |           |         |
|         | a (loss), see page E-6 to find out   |           |   |                         |                |   |                    |   |           |         |
|         | if you must file Form 6198   | 22        | <u>-1,000</u>                           |                         |                |   |                    |   |           |         |
| 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 <b>Form 8582.</b> Real estate professionals     |           |   | 1                       |                |   |                    |   |           |         |
|         | must complete line 43 on page 2  | 23        | 1,000                                   | <u>k</u>                | <u> </u>       |   |                    |   |           |         |
| 24      | Income. Add positive amounts show  | n on line | e 22. Do not include any lo             | osses                   |                |   | 24                 |   |           | 0       |
| 25      | Losses. Add royalty losses from line   | 22 and    | rental real estate losses fr            | om line 23. Enter tota  | il losses here |   | 25 (               |   | 1,        | 000     |
| 26      | Total rental real estate and royalty<br>Parts II, III, IV, and line 40 on page 2 |           |   |                         |                |   |                    |   |           |         |
|         | Form 1040NR, line 18. Otherwise, in  | clude th  | is amount in the total on li            | ne 41 on page 2         |                | , , , , , , , , , , , , , , , , , , ,   | 26                 |   |           | 000     |
| For     | Paperwork Reduction Act Notice, see  | your tax  | return instructions.                    |                         |                | BF                                      | RUNS               | v0008552                                | orm 104   | 0) 2010 |
|         |  |           | 4.47                                    |                         |                |   |                    |   |           |         |

code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8) Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules

# 000065 BRUNSTING, NELVA E 481-30-4685

# **Federal Statements**

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

| Payer                              | <br>Client Copy |
|------------------------------------|-----------------|
| ELMER H BRUNSTING DECEDENTS TR DTD | \$<br>2,070     |
| EDWARD JONES                       | 2,769           |
| EDWARD JONES                       | 413             |
| EDWARD JONES                       | <br>391         |
| TOTAL                              | \$<br>5,643     |

## Form 1040, Dividend Income

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

BRUNSTING003556

2009 Amounts Available to 2010

2010 Amounts

Carryover to 2011

**Carryover Report** 2010 Form 1040 Taxpayer Identification Number Name NELVA E BRUNSTING 481-30-4685 Client Copy Available to 2010 2010 Amounts Carryover Item Excess section 179 Minimum tax credit Investment interest Investment interest - AMT Short-term capital loss Short-term capital loss - AMT -8**,**958 32,484 UTILIZED Long-term capital loss 32,484 UTILIZED -8,958 Long-term capital loss - AMT Residential energy efficient property D.C. first-time homebuyer credit Tax credit bonds AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797 Nonrecaptured Section 1231 Losses - Line 8, Form 4797 2005 Amounts 2005 Amounts 2006 Amounts 2006 Amounts 2007 Amounts 2007 Amounts 2008 Amounts 2008 Amounts

2009 Amounts

2010 Amounts Carryover to 2011

Available to 2010

2010 IA 1040 Iowa Individual Income Tax Long Form

| STEP 1: F                 | ear bu            | all spaces. You MUST fill in your Social Security Number.  | <del>_</del>   |
|---------------------------|-------------------|--|--|
| Your last na              |                   | Your first name/middle initial   | Fill in all information below.   |
|                           |                   | ring nelva e   |  |
| Spouse's la               | st nar            | se Spouse's first name/middle initial  | 65 or old (  |
| 0                         |                   | Many (a subsect of subsect of the su | Your Social Security Number Spouse Social Security Number •  |
|                           | -                 | idress (number and street, apartment, lot, or suite number) or PO Box PINEROCK LN  | 481-30-4685  |
|                           |                   | LINEVOCV TH  | Residence on 12/31/10  |
| City, State,<br>HOUS      |                   | n TX 77079-5914  | County No. • School District No. •   |
|                           |                   | Status: Mark one box only.   | You must answer these questions:   |
| 1 X                       |                   | Were you claimed as a dependent on another person's lowa return?  YES X NO A   | Dependent children for whom an exemption is claimed in Step 3  |
|                           |                   | ed filing a joint return. (Two-income families may benefit by using status 3 or 4.)  | How many have health care coverage? (including Medicaid or hawk-i)   |
|                           |                   | I filing separately on this combined return. Spouse use column B.  | How many do not have health care coverage? ●   |
| 4                         | Marri             | ed filing separate returns.  | (:   |
|                           |                   | se's name:'  of household with qualifying person. If qualifying person is not claimed as a dependent on the  |  |
| 6                         |                   | fying widow(er) with dependent child. Name:  | SSN:   |
| STEP 3                    | ſ                 | a Parcanal Cradit: Enter 1 /Enter 2 /f filing joint or head of household   |  |
| Exemptio                  | ns                | and spouse if b. Enter 1 for each person who is 65 or older and/or 1 for each person who is 65 or older and older and old the form of  |  |
| -                         | Į                 | filing jointly) c. Dependents: Enter 1 for each dependent.   | x \$ 40 = \$   |
|                           |                   | d. Enter first names of dependents here:   |  |
|                           |                   |  | <u></u>  |
|                           | _                 | b. Enter 1 if 65 or older and/or 1 if blind.   |  |
|                           | ſ                 | SPOUSE (If filling c. Dependents: Enter 1 for each dependent,  |  |
|                           |                   | status 3) d. Enter first names of dependents here:   | e. TOTAL \$  |
|                           |                   | B. Spouse/Status   | 3 A. You or Joint B. Spouse/Status 3 A. You or Joint   |
| STEP 4                    | 1.                | Wages, salaries, tips, etc. 1.   |  |
| Gross                     | 2.                | Taxable interest income. If more than \$1,500, complete Sch. B. 2.   | 7,162  |
| Income                    | 3.                | Ordinary dividend income. If more than \$1,500, complete Sch. B. 3.  | 21,685   |
|                           | 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.  |  |
|                           | 7.                |  |  |
|                           | 8.                | Taxable IRA distributions 8.   |  |
|                           | 9.                | Taxable pensions and annuities 9.  | 00 040   |
|                           | 10.               |  | ·  |
|                           |                   | Farm income/(loss) from federal Schedule F   |  |
|                           |                   | Unemployment compensation. See instructions, 12,   |  |
|                           |                   |  | 5,067  |
|                           | 14.               | Other income, gambling income, bonus depreciation/sec. 179 adjustment 14.  | CT 000   |
|                           |                   | GROSS INCOME. ADD lines 1-14.  |  |
| STEP                      |                   |  | NAMES DESCRIPTION OF THE PROPERTY OF THE PROPE |
| <b>↓</b> Adjust           | -                 | One-half of self-employment tax 17.  | 1 150  |
| ments                     | 18.               |  | 1,158  |
| to<br>Income              | ~                 |  |  |
|                           | 20.               | Alimony paid 20.   |  |
| payment, and voucher here |                   | Pension/retirement income exclusion 21.  Maying expense deduction from federal form 2002 22.   |  |
| 뒘                         | 22.               |  |  |
| 힐                         | 23.               |  |  |
|                           | 24.               | Other adjustments 24.  Total adjustments. ADD lines 16-24.   |  |
| Ē                         |                   | NET INCOME. SUBTRACT line 25 from line 15.   | 26. <b>A</b> 60,775  |
| 를 STEP 6                  |                   | Federal income tax refund / overpayment received in 2010 27.   |  |
| axe L                     |                   | Self-employment/household employment taxes 28.   |  |
|                           |                   | Addition for federal taxes. ADD lines 27 and 28.   |  |
| Addition                  | on <sub>30.</sub> | Total. ADD lines 26 and 29.  | 61 352   |
| Tax Addition              | 24                | Federal tax withheld 31.   | <b>A</b>   |
| tion                      |                   | Federal estimated tax payments made in 2010 32.  | 11,500   |
|                           |                   | Additional federal tax paid in 2010 for 2009 and prior years 33.   | ·  |
| 4                         |                   | Deduction for federal taxes. ADD lines 31, 32, and 33.   | 11 500   |
| ••                        |                   | BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.   |  |
| cs                        |                   | AABrunsting.Financials00   | 1.40   |

| NELVA       | Π. | BRUNSTING    |
|-------------|----|--------------|
| TAT 1 A T.7 | 1  | DIVOINDITINO |

| 2010 IA             | 11          | NELVA E BRUNSTING  140, page 2   |              | B. Spouse/Status 3                      | A. You or Joint            | B. Spouse/Status 3       | A. You or Joint                          |
|---------------------|-------------|--|--------------|---|----------------------------|--------------------------|--|
| STEP 7              |             |  |              | •                                       |                            | _, _,,                   | 49,852                                   |
| V.L. 1              | <b>0</b> 0. | 37. Total itemized deductions from federal Schedule A  | 37           |   |                            |                          |  |
| Taxable             |             | Taxpayers with bonus depreciation/sec, 179 must use Iowa Sch. A. 38. Iowa income tax if included in line 5 of federal Schedule A | 38           |   |                            | Complete lir             | nes 37-40                                |
| Income              |             | 39. BALANCE, Subtract line 38 from line 37 or enter the  | 39.          |   | 5.738                      | ONLY if you              |  |
|                     |             | amount of itemized deductions from the lowa Schedule A 40. Other deductions  | 40.          |   |                            | _Client C                |  |
|                     | 41          | Deduction. Check one box. X Itemized. Add lines 39 at  | -            | Standard                                | 41.                        |                          | 5,738                                    |
|                     |             | TAXABLE INCOME. SUBTRACT line 41 from line 36.   |              |   |                            |                          | 44,114                                   |
| STEP 8              |             |  |              |   |                            |                          |  |
| SIEFO               |             | Tax from tables or alternate tax lowa lump-sum tax. 25% of federal tax from form 4972  |              |   |                            | <del></del>              |  |
| Tow                 | 44.         |  |              |   |                            | _                        |  |
| Tax,<br>Credits     |             | Iowa minimum tax. Attach IA 6251.  | -            |   |                            | -                        | 2,466                                    |
| and                 |             | Total tax. ADD lines 43, 44, and 45.   |              |   | ·····                      |                          |  |
| Checkoff            |             | Total exemption credit amount(s) from Step 3, side 1   |              |   |                            | <u>.</u>                 |  |
| Contribu-<br>tions  |             | Tuition and textbook credit for dependents K-12  |              |   |                            | <del></del>              | 60                                       |
| 4.01.0              |             |  |              |   |                            |                          | <u> </u>                                 |
|                     |             | BALANCE. SUBTRACT line 49 from line 46. If less than zero  |              |   |                            |                          | 1,499                                    |
|                     |             | Credit for nonresident or part-year resident. Attach IA 126 an   |              |   |                            |                          |  |
|                     | 52.         | BALANCE. SUBTRACT line 51 from 50. If less than or equal   |              |   |                            | 0                        |  |
|                     | 53.         | Other nonrefundable lowa credits. Attach IA 148 Tax Credits  |              |   |                            |                          |  |
|                     | 54.         |  |              | , | 54.                        |                          | 907                                      |
|                     | 55.         | School district surtax/EMS surtax. Take percentage from table  | e; multi     | ply by line 54.                         |                            | 0                        | 0  |
|                     | 56.         | Total Tax. ADD lines 54 and 55.  |              |   | 56.                        |                          | <u>907</u>                               |
|                     | 57.         | Total tax before contributions. ADD columns A & B on line 56 Contributions. Contributions will reduce your refund or add to      | and er       | nter here.                              | unt ha in whala dallare    | ,,,,,,,57.               | 907                                      |
|                     | 58.         | Fish/Wildlife State Fair   | me am<br>Fin | efighters/Veterans                      | Child Abuse Preve          | ption                    |  |
|                     | 5           | 8a: 🛦 58b: 🛦   | 58           | c: <b>A</b>                             | 58d: 🛦                     | Enter<br>total. 58.      |  |
|                     | 59.         | TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58   | }_           | 5                                       |                            |                          | 907                                      |
|                     | 60.         | lowa income tax withheld   | 60.          |   |                            | <u>-</u>                 |  |
| STEP 9              | 61.         | Estimated and voucher payments made for tax year 2010  | 61.          |   | 1,320                      | ···                      |  |
|                     | 62.         | Out-of-state tax credit. Attach IA 130.  | 62.          |   | ·                          |                          |  |
| Credits             | 63.         | Motor fuel tax credit. Attach IA 4136.   | 63.          |   |                            | <del>-</del>             |  |
|                     |             | Check One: Child and dependent care credit OR  |              |   |                            |                          |  |
|                     |             | Early childhood development credit   | 64,          |   |                            | _                        |  |
|                     | 65.         |  |              |   |                            |                          |  |
|                     | 66.         | Other refundable credits. Attach IA 148 Tax Credits Schedule.  |              |   |                            |                          |  |
|                     |             | TOTAL, ADD lines 60 - 66.  |              |   |                            |                          |  |
|                     | 68,         | TOTAL CREDITS. ADD columns A and B on line 67 and ent  |              |   |                            | -<br>, 68.               | 1,320                                    |
| STEP 10             | 69.         | If line 68 is more than line 59, SUBTRACT line 59 from line 6  | 8. This      | is the amount you overpai               | id.                        | 69.                      | <b>▲</b> 413                             |
| m                   | 70.         | Amount of line 69 to be REFUNDED   |              |   | , ,                        | REFUND 70.               | • 0                                      |
| Refund<br>or        |             | Mail return to Iowa Income Tax - Refund Processing, F  | loover       | State Office Bldg, Des                  | Moines IA 50319-012        | ס````                    |  |
| Amount              | 71.         | Amount of line 69 to be applied to your 2011 estimated tax   | 71.          | <b>_</b>                                | 413                        |                          |  |
| You Owe             |             | If line 68 is less than line 59, SUBTRACT line 68 from line 59   |              |   |                            |                          |  |
|                     |             | Penalty for underpayment of estimated tax from IA 2210 or IA   |              | Check if and                            | nualized income method     | l is used. 73.           | <u> </u>                                 |
|                     |             |  |              | ▲ 74b. Interest                         |                            |                          |  |
|                     |             | TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and ente   |              |   |                            |                          |  |
|                     |             | Electronically pay by credit card or direct debit. Go to   | www.s        | tate.ia.us/tax/                         |                            |                          |  |
| CTED 44             | 2011        | To pay by mail: lowa Income Tax - Document Process  TICAL CHECKOFF, This checkoff does not increase the                          |              | P 12                                    | 1A 50306-9167. IMAKE       | CHECK payable to Tre     | asurer, State or Iowa.                   |
|                     |             | nt of tax you owe or decrease your refund.   |              | r 12<br>T YEAR,                         |                            |                          |  |
|                     |             | SPOUSE A YOURSELF  |              | d you like to receive a boo             | oklet? This                | Mailing Addr             | aceae.                                   |
| \$1.50 to R         | epub        | lican Party \$1.50 to Republican Party   |              | n is not available to electro           |                            | See lines 70 a           |  |
| \$1.50 to D         | emo         | ratic Party \$1.50 to Democratic Party   |              | o. 「                                    | Yes                        | See mes 70 a             | ilu 75 above.                            |
| \$1.50 to C         | ampa        | ign Fund \$1.50 to Campaign Fund   |              | <b>▲</b> 1.                             | No                         |                          |  |
| STEP 13             |             | I (We), the undersigned, declare under pena  | alty of p    | erjury that I (we) have exa             | mined this return, include | ding all accompanying so | hedules                                  |
|                     |             | SIGN HERE and statements, and, to the best of my (our)   | knowle       | edge and belief, it is a true           | , correct, and complete    |                          |  |
| Verify y     Rechec |             |  | tion or      |   | k RIKKERS (                | :PA                      | 04/14/11                                 |
| Attach a            |             |  |              | Preparer's Signature                    |                            |                          | Date                                     |
|                     |             |  |              | KROESE & K                              | ROESE P C                  | _                        | Duit                                     |
| Vous Circ           | a fo        |  | Date         |   | MAIN AVEN                  |                          |  |
| Your Sign           | ature       |  | Date         | SIOUX CENT                              |                            | IA 51250-                | -1824                                    |
| C ! :               | D1-         | 5.14A  | Doto         |   | - TT/                      | TE 01200                 | <u> </u>                                 |
| Spouse's            | orgna       | ui <del>c</del>  | Date         | Address 712-722-33                      | :75                        | ,                        | 12-1277139                               |
| Davtime T           | elenf       | one Number   |              | Daytime Telephone Nur                   |                            |                          | enifigation Number<br>41-001b (07/19/10) |
| CS                  | pr          | TI   | nis re       | turn is due May<br>ng.Financials00007   |                            | DIVONOTIN                | ¥1-001b (07/19/10)                       |

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

2010 IA 8453-IND

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

#### See Instructions

| Your first nam            | ne, middle initial                              | Last name  |                    |                    | our Social Secu                         | rity Number                           |   | Client Copy                             |
|---------------------------|---|--|--------------------|--------------------|---|---------------------------------------|---|---|
| NELVA                     | E   | BRUNSTING  |                    |                    | 181-30-                                 |                                       |   |   |
| Spouse's first            | name, middle initial                            | Last name  |                    | S                  | pouse Social S                          | ecurity Numbe                         | er                                      |   |
|                           | s (number and street) or P<br>PINEROCK L1       |  |                    |                    |   |                                       | *************************************** |   |
| LIGOSO<br>City, state, an |   | V  |                    |                    |   |                                       |   | *************************************** |
| HOUSTO                    |   | TX 77079-  | -5914              |                    |   |                                       |   |   |
| 1100010                   | J14 .   | 172 77075  | <u> </u>           |                    | n 0                                     |                                       |   | A V t-!t                                |
| Part                      | Tax Return Inform                               | ation - Tax year ending  | December           | r 31. 2010         |   | pouse<br>g status 3)                  |   | A. You or Joint                         |
|                           |   | ne 26 A & B)   |                    |                    |   | -                                     |   | 1A 60,775                               |
| 2. Total                  | Tax (IA 1040, line 46 A                         | (& B)  |                    | 2B                 |   |                                       | 一 [ :                                   | 2A 2,460                                |
| 3. lowa l                 | Income Tax Withheld (I                          | & B)<br>IA 1040, line 60 A & B)  |                    | 3B                 | *************************************** |                                       | ;                                       | 3A                                      |
| 4. Amou                   | int to be Refunded (IA                          | 1040, line 70)   |                    |                    |   |                                       |   | 4                                       |
| 5. Total                  | Amount Due (IA 1040,                            | line 75)   |                    |                    |   | ,,                                    |   | 5                                       |
|                           |   | payer (Be sure to keep   |                    |                    |   |                                       |   | *************************************** |
|                           |   |  |                    |                    |   |                                       |   |   |
| 6a                        | •   | nd be directly deposited as o  | •                  |                    | •                                       | turn, this is                         | an                                      |   |
| I⊽1                       | • •   | ent of the other spouse as ar  | •                  |                    |   |                                       |   |   |
|                           |   | posit of my refund or I am n   | ot receiving a     | retund. Go to      | Sign Here.                              |                                       |   |   |
|                           | of Financial Institution                        | MANUFACTURE TO THE TOTAL TO THE TOTAL TOTA | 1                  |                    |   |                                       |   | ~ 1                                     |
|                           | ng Transit Number (RT                           |  | The firs           | t two numbers      | of the RTN mus                          | t be 01 throug                        | n 12 or                                 | 21 through 32.                          |
| •                         | sitor Account Number (                          | ` — —  | No. a. a. ladan an |                    |   |                                       |   |   |
|                           | of Depositor Account:                           | ·  | hecking            | I v [7]            | Ma                                      |                                       |   |   |
|                           | •   | ount outside the United State  |                    | Yes                | No<br>-instan(EBO) o                    | nd the emerica                        | to obou                                 | in Dod Logran                           |
| with the am               | ounts shown on the corres                       | nat the information I have provide<br>sponding lines of the electronic p   | portion of my lov  | va income tax r    | eturn. To the be                        | st of my know                         | ledge ar                                | nd belief my                            |
| return is tru             | e, correct, and complete. I                     | consent that my return, including  | ng any accompa     | nying schedule:    | s and statement                         | s, be sent to t                       | he inter                                | nal Revenue                             |
| not receive               | full and timely payment of                      | ed by the lowa Department of Re<br>my tax liability I will remain liable   | e for the tax liab | ility and all appl | icable penalties                        | and interest.                         | l conser                                | t that my                               |
| combined s                | tate return and elected dire                    | nated in Part II and declare that t<br>ect deposit, there is an irrevocal  | bie appointment    | of the other so    | ouse to receive                         | the refund. if                        | there is                                | an error on my                          |
| Federal retu              | urn, I understand my state                      | return will be rejected. If the pro-<br>e delay or when the refund was   | cessing of my r    | eturn or refund    | is delayed, I aut                       | horize the IDF                        | ₹ to disc                               | lose to my ERO                          |
| acknowledg                | ment of receipt of transmis                     | ssion and indication of whether of   | or not my returr   | is accepted, a     | nd, if rejected th                      | e reason(s) fo                        | or the rej                              | ection. I understand                    |
| that this de              | claration with required atta                    | chments must be forwarded upo  | on request to the  | e IDR.             |   |                                       |   |   |
| Sign<br>Here              |   |  |                    | _                  |   | · · · · · · · · · · · · · · · · · · · |   |   |
| riele                     | Your Signature                                  |  | Date               | ,                  | Spouse Signa                            | ure. If a joint                       | return, b                               | oth must sign. Date                     |
| Part III                  | Declaration of Ele                              | ctronic Return Original  | tor (ERO) a        | nd Paid Pro        | eparer                                  |                                       |   |   |
| i declare th              | nat I have reviewed the abo                     | ove taxpayer's return and that er  | ntries on form IA  | 8453-IND are       | complete and c                          | orrect to the b                       | est of m                                | y knowledge, if I                       |
| am only a c               | collector, I am not responsi                    | ible for reviewing the return and  | only declare the   | at this form accu  | rrately reflects t                      | ne data on the                        | return.                                 | The taxpayer                            |
| have follow               | ed all other requirements of                    | bmitting to the IRS. I have provid<br>described in the lowa Electronic   | Filing Handboo     | k, I will keep for | m IA 8453-IND,                          | with attachme                         | ents, on                                | file for three                          |
| years from                | the due date of the return                      | or the filing date, whichever is la  | ater, and I will m | ake a copy ava     | ilable to the IDF                       | upon reques                           | t, if I am                              | a paid                                  |
|                           |   | declare that I have examined the<br>are true, correct, and complete  |                    |                    |   |                                       |   |   |
| ERO                       | ERO .   |  | Date               | Check              | ( if                                    | Check if                              |   | ERO's SSN or PTIN                       |
| Use                       | Signature                                       |  |                    | paid p             | reparer                                 | self-employ                           | red                                     |   |
| Only                      | RICHARD K RIE                                   | KKERS CPA  | 04/14              | /11                | X                                       |                                       |   | P00144154                               |
| -                         | Firm's name (or yours                           | KROESE & KROE  | ESE P.C            |                    |   |                                       | F                                       | N 42-1277139                            |
|                           | if self-employed)                               | 540 NORTH MAI  | IN AVEN            | UE                 |   |                                       | Pl                                      | none Number                             |
|                           |   | ~ 10 I/OI/III IMI  |                    |                    |   |                                       |   |   |
|                           | address and ZIP code                            | SIOUX CENTER   |                    | IA 5               | <u> 1250-18</u>                         | 24                                    | 7                                       | 12-722-3375                             |
|                           |   |  |                    | IA 5<br>Date       | 1250-18<br>Check                        |                                       |   | 12-722-3375<br>er's SSN or PTIN         |
| Paid                      | address and ZIP code                            |  |                    |                    |   | if                                    |   | ······································  |
| Preparer                  | address and ZIP code Paid Preparer's            |  |                    |                    | Check                                   | if                                    |   |   |
| Preparer<br>Use           | address and ZIP code Paid Preparer's            |  |                    |                    | Check                                   | if                                    | Prepare                                 |   |
| Preparer                  | address and ZIP code  Paid Preparer's Signature |  |                    |                    | Check                                   | if                                    | Prepare                                 | er's SSN or PTIN                        |

DO NOT MAIL THIS FORM

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

Balance Due? Three payment options: ePay (direct debit), Credit Card, or Mail payment with IA 1040V payment voucher.

### **lowa Itemized Deductions**

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

|                           |            |  | 1 20 4605  |
|---------------------------|------------|--|--|
| NELVA E                   |            | eral bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.  | 1-30-4685  |
| NOTE: II you have         | T          | rai bonus depredation/section 179, please see the 2010 Expanded instructions on our vveb site.   |  |
| Medical and               |            | Do not include health insurance premiums deducted on IA 1040, line 18.   |  |
| Dental                    | 1.         | Medical and dental expenses 1. 2, 13.  | <u>3</u>   |
| Expenses                  | 2.         | Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.  2. 6,80 | 1  |
|                           | 3.         | Subtract line 2 from line 1. If less than zero, enter zero.  | <del></del>  |
| Taxes                     | 4.         |  |  |
| You                       |            | Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010.  Real estate taxes  5. 1,29                          | NAME OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER OWNE |
| Paid                      | 5.         | Real estate taxes 5. 1,29  | 8_   |
|                           | 6.         | Personal property taxes, including annual vehicle registration  DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7.  6. 5                                       | 5_   |
|                           | 7.         |  | ^  |
|                           |            | amount. FOREIGN TAXES - 1041-GT 7. 9   | <u>0</u>   |
|                           | 8.         | Add amounts on lines 4, 5, 6, and 7. Enter the total here.   |  |
| Interest                  | 9a         | Home mortgage interest and points reported on federal form 1098 9a.  |  |
| You                       | 9b         | Home mortgage interest not reported on federal form 1098   |  |
| Paid                      | 10.        | Points not reported on federal form 1098   |  |
|                           | 11.        | Qualified mortgage insurance premiums  |  |
|                           | 12.<br>13. | Investment interest. Attach federal form 4952 if required. 12.   |  |
|                           |            | Add lines 9a-12. Enter total here.   |  |
| Gifts                     | 14.        | Contributions by cash or check. 14. 4,29.  | <u> </u>   |
| to                        | 15.        | Other than by cash or check. You must attach federal form 8283 if more than \$500.   | AMONEY.  |
| Charity                   | 16.<br>17. | Carryover from prior year as adjusted for disallowance of bonus depreciation 16.  Add lines 14 through 16. Enter total here.   |  |
| Casualty/Theft Loss       | 18.        | Casualty or theft loss(es). Attach federal form 4684.  | ····   |
| Job Expenses              | 19.        | Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.   |  |
| and                       | 20.        | Tax preparation fees   |  |
| Misc.                     | 21.        | Other expenses. List type and  | *****  |
| Deductions                | [ ]        | amount 21  |  |
|                           | 22.        | Add the amounts on lines 19, 20, and 21. Enter the total here  |  |
|                           | 23.        | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.  23.   |  |
|                           | 24.        | Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.   | ~  |
| Other Misc.<br>Deductions | 25.        | Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.  | 25.  |
| Total                     | 26.        |  |  |
| Itemized                  | 20.        | Add lifes 5, 6, 15, 17, 16, 24, and 25, and enter the total nere   | 20. 37730  |
| Deductions                |            | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.  |  |
| Proration                 |            | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE  | YOU  |
| of                        | 27.        | Enter the lowa net income of both spouses from IA 1040, line 26 27b.   |  |
| Deductions                | 28.        | Total lowa net income, add columns 27a and 27b. Enter the total here.  |  |
| Between                   | 29.        | Divide the amount on line 27a by the amount on line 28. Enter the percentage here.   |  |
| Spouses                   | 30.        | Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU   | <i>i</i> ) 30.   |
|                           | 31.        | Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using  | <b>-</b> ) 04  |
|                           |            | 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 **| 1891/30/07**85

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

PART I:

You must complete this part if you received more than \$1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

INTEREST INCOME

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

Interest Income. List Names of All Payers.

|   | Check o  | ne for eacl | n payer | 4 4 6 0 1 1 1 1 7 |
|---|----------|-------------|---------|-------------------|
| Name of Payer                                       | Taxpayer | Spouse      | Joint   | AMOUNT            |
| EDWARD JONES  | X        |             |         | 692               |
| EDWARD JONES  | X        |             |         | 827               |
| EDWARD JONES  | X        |             |         | 2,769             |
| EDWARD JONES  | X        |             |         | 413               |
| EDWARD JONES  | X        |             |         | 391               |
| TAX EXEMPT INTEREST INCOME                          | X        |             |         | 2,070             |
|   |          |             |         |                   |
|   |          |             |         |                   |
|   |          |             |         |                   |
|   |          |             |         |                   |
|   |          |             |         |                   |
|   |          |             |         |                   |
|   |          |             |         |                   |
|   |          | <u> </u>    | L       |                   |
| Total Taxable Interest Income.                      |          |             |         |                   |
| Add the amounts. Enter here and on IA 1040, line 2. | <u></u>  |             |         | 7,162             |

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

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

INCOME

#### Dividend Income. List Names of All Payers.

|   | Check o  | Check one for each payer |       |                |  |  |
|---|----------|--------------------------|-------|----------------|--|--|
| Name of Payer                                       | Taxpayer | Spouse                   | Joint | AMOUNT         |  |  |
| CHEVRON CORPORATION                                 | X        |                          |       | 4,00           |  |  |
| EDWARD JONES  | Х        |                          |       | 1,34           |  |  |
| METLIFE   | X        |                          |       | 71             |  |  |
| EXXON MOBILE  | X        |                          |       | 6,83           |  |  |
| EDWARD JONES  | X        |                          |       | 1.             |  |  |
| EDWARD JONES  | X        |                          |       | 2 <b>,</b> 179 |  |  |
| DEERE & COMPANY                                     | X        |                          |       | 1:             |  |  |
| FROM BENEFICIARY'S SCHEDULE K-1                     | X        |                          |       | 7,239          |  |  |
|   |          |                          |       |                |  |  |
| ,             |          |                          |       |                |  |  |
|   |          |                          |       |                |  |  |
|   |          |                          |       |                |  |  |
| Total Taxable Dividend Income.                      |          |                          |       |                |  |  |
| Add the amounts. Enter here and on IA 1040, line 3. | <u> </u> |                          |       | 21,68          |  |  |

41-004b (05/24/10)

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

|         |  | Iowa   | Nonreside                               | ent and Part-yea    | ir Resident Credit                       |
|---------|--|--|---|---------------------|--|
|         | Name(s) as shown on page 1 of the IA 1040<br>NELVA E BRUNSTING |  |   | Cließ               | al Security Number<br>1 - GOD∀85         |
|         | MARK THE APPROPRIATE BOX FOR                                   | YOU AND YOUR SPOUSE  | YOU MUS                                 | T FILE THIS FORM    | 1 IF                                     |
|         | You are a nonresident of Iowa                                  | X 🛦  | • You a                                 | are a nonresident o | f lowa with income                       |
|         |  |  | from                                    | lowa sources, or    |  |
|         | You are a part-year resident of lowa                           |  | • You a                                 | are a part-year low | a resident                               |
|         | Date moved into lowa:  |  |   | , ,                 |  |
|         | and/or   | TALLON TO THE TA | Attach                                  | this form and a co  | ov of your federal                       |
|         | Date moved out of lowa:  |  |   | to your lowa return | •  |
|         | Date mored out of form.  | <del></del>  |   |                     | ncome on the IA 126.                     |
|         | Your spouse is a nonresident of lowa                           |  |   |                     | filing status 3 or 4.                    |
|         | Your spouse is a part-year resident of lowa                    |  | *************************************** |                     |  |
|         | Date moved into Iowa:  | <del></del>  |   | IOWA-SOURC          | E INCOME                                 |
|         | and/or   |  | L .                                     | SPOUSE              | A. YOU OR JOINT                          |
|         | Date moved out of lowa:  |  | i i                                     | g Status 3 Only     | A. TOO OR JOINT                          |
|         | ***************************************                        |  | Fillis                                  | J Status 3 Only     |  |
| 1.      | Wages, salaries, tips, etc.                                    |  | 1.                                      |                     |  |
| 2.      | Taxable interest income  |  | 2.                                      |                     |  |
| 3.      | Ordinary dividend income                                       |  | 3.                                      |                     |  |
| 1       | Alimony received   |  | 4                                       |                     |  |
| T.      | Alimony received   |  |   |                     |  |
| ٥.<br>م | Business income or (loss)                                      |  |   |                     | MARAMANAMANAMANAMANAMANAMANAMANAMANAMANA |
| 0.      | Capital gain or (loss)   |  | 7                                       |                     |  |
|         |  |  |   |                     |  |
| 8.      | Taxable IRA distributions                                      |  |   |                     |  |
| 9.      | Taxable pensions and annuities                                 |  | 9                                       |                     | 22 024                                   |
| 10.     | Rents, royalties, partnerships, estates, etc.                  |  | 10                                      |                     | 22,924                                   |
| 11.     | Farm income or (loss)  |  | 11                                      |                     |  |
| 12.     | Unemployment compensation                                      | ,  | , <u>12.</u>                            |                     |  |
| 13.     | Taxable Social Security benefits.                              |  | 13.                                     |                     | <u></u>                                  |
| 14.     | Other income, gambling income, bonus depreciation              | on/section 179   |   |                     |  |
|         | adjustment   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | 14                                      |                     |  |
|         | GROSS INCOME. ADD lines 1-14.                                  |  |   |                     | <u> </u>                                 |
| 16.     | Payments to an IRA, Keogh, or SEP while an Iowa                | resident   | 16                                      |                     |  |
| 17.     | Deduction for self-employment tax                              | , , , , , , , , , , , , , , , , ,  | 17.                                     |                     |  |
| 18.     |  |  | 40                                      |                     |  |
| 19.     | Penalty on early withdrawal of savings                         |  |   |                     |  |
|         | A lineary maid   | ,  | 20                                      |                     |  |
| 21.     | Pension/retirement income exclusion                            |  | 21.                                     |                     |  |
| 22.     | Moving expense deduction into Iowa only                        |  | 22.                                     |                     |  |
| 23.     | lowa capital gain deduction                                    |  | 23.                                     |                     |  |
| 24.     | Other adjustments  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | 24.                                     |                     |  |
|         | Total adjustments. ADD lines 16-24.                            |  | 25.                                     |                     | <b>A</b>                                 |
| 26      | IOWA NET INCOME. SUBTRACT line 25 from line                    | • 15.  | 26.                                     |                     | 22,924                                   |
| 27      | All-source net income from line 26, IA 1040                    |  | 27.                                     |                     | 60,775                                   |
|         | The body of the thousand were more may be the total            |  |   | 100.0%              | 100.0%                                   |
|         | lowa income percentage: Divide line 26 by line 27              |  |   |                     |  |
|         | the nearest tenth of a percent. This can be no more            | e than 100.0% and no less than 0.0%  | . , <u>28</u>                           | %                   | <u>37.7</u> %                            |
| 29.     | Nonresident/part-year resident credit percentage:              |  |   | •                   |  |
|         | Subtract the percentage on line 28 from 100.0%.                |  | 29                                      | %                   | <u>62.3</u> %                            |
| 30.     | lowa tax on total income from line 43, IA 1040                 |  | 30.                                     |                     | 2,466                                    |
|         | Traint annults from time 40 to 4040                            |  | 31.                                     |                     | 60                                       |
|         | Tax after credits. Subtract line 31 from line 30.              |  | 32.                                     |                     | 2,406                                    |
| 33      | Nonresident/part-year resident tax credit. Multiply li         | ine 32 by the percentage on line 29.   | 33.                                     |                     | 1,499                                    |
|         |  | · A · · · · · · · · · · · · · · · · · ·  |   |                     |  |

### **Iowa Minimum Tax Computation**

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

NELVA E BRUNSTING

Client Copy

| NELVA E BRUNSTING 48   | <u>1-30-4685</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   | rt on line 7.    |                  |
| Medical and dental from line 2, federal form 6251  |                  |                  |
| 2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line  | 2.               | 1,443            |
| 3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6251  |                  |                  |
| 4. Miscellaneous itemized deductions from line 5, federal form 6251  |                  |                  |
| 5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line  |                  |                  |
| 6. Investment interest from line 8, federal form 6251, less interest and expense related to private  |                  |                  |
| activity bonds issued after 08/07/86   | 6.               | 0                |
| 7. Post - 1986 depreciation from line 18, federal form 6251  |                  |                  |
| 8. Adjusted gain or loss from line 17, federal form 6251   | 8.               |                  |
| Incentive stock options from line 14, federal form 6251  | Q.               |                  |
| 40. Describe authorities from the 40 federal from 0054   | 10.              | 179              |
| 11. Beneficiaries of estates and trusts from line 15, federal form 6251  12. 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)   |                  |                  |
|  |                  |                  |
|  |                  |                  |
|  |                  |                  |
|  |                  |                  |
|  | 12.              |                  |
| g. Mining costs (line 23) g.   |                  | 1,622            |
| 13. Total Adjustments and Preferences. Combine lines 1 through 12.   |                  | <u> </u>         |
| PART II: Alternative Minimum Taxable Income  | 4.4              | 44,114           |
| 14. Taxable income from IA 1040, line 42; or IA 1041, line 22  | 14               |                  |
| 15. Net operating loss deduction. Do not enter as a negative amount.   | 15               |                  |
| 16. Combine lines 14 and 15.   | 16               | 45 506           |
| 17. Add lines 13 and 16.   | 17               |                  |
| 18. Alternative tax net operating loss deduction. See instructions.  |                  | 45,736           |
| 19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.   | 19.              | 43,730           |
| PART III: Exemption Amount and Alternative Minimum Tax   |                  | 26 000           |
| 20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))  |                  |                  |
| 21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))  |                  |                  |
| 22. Subtract line 21 from line 19. If the result is zero or less, enter zero.  |                  | 0                |
| 23. Multiply line 22 by 25% (0.25).  |                  | 06 000           |
| 24. Subtract line 23 from line 20. If the result is zero or less, enter zero.  |                  | 26,000           |
| 25. Subtract line 24 from line 19.   |                  | 19,736           |
| 26. Multiply line 25 by 6.7% (0.067).  |                  | 1,322            |
| 27. Regular tax after credits. See instructions.   |                  | 2,406            |
|  |                  |                  |
| 28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,   |                  |                  |
|  | 28.              | 0                |
| 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.  PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.  |                  |                  |
| 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.  |                  | 22,924           |
| 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.  PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.  29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.   | 29.              | 22,924           |
| 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.  PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.  29. Enter lowa net income plus Iowa adjustments and preferences. See instructions. If less than zero, enter zero.  30. Total net income plus total adjustments and preferences. See instructions. | 29.<br>30.       | 22,924           |
| 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.  PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.  29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.   | 29.<br>30.       | 22,924<br>62,397 |

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

| Form       | Depar | tment  | of the Treasury—Internal I   |                                 | -                          |                                      |               |                   |                     |                |                 | ^^                         |   |  |                                       |
|------------|-------|--|--|---------------------------------|----------------------------|--------------------------------------|---------------|-------------------|---------------------|----------------|-----------------|----------------------------|---|--|---------------------------------------|
| ********** | 1     | <i>)</i> +   |  | ne Tax Reti                     |                            |                                      |               | <u>rusts</u>      |                     |                |                 | <u> 20</u>                 | 11                                      | ОМ                                     | B No. 1545-0092                       |
| A          | Chec  | k all th   | at apply:  |                                 |                            |                                      |               |                   |                     |                |                 |                            |   |  |                                       |
|            |       | Name of estate or trust (if a grantor type trust, see the instructions.)  ELMER H BRUNSTING DECEDENTS TR DTD |  |                                 |                            |                                      |               |                   | C                   |                | -               | entificati<br>531(         | on number<br>) ()                       |  |                                       |
| 77         | •     | le trust   |  | 4-1-09                          | AS EST                     | UTD 10-                              | -10-          | 96                |                     |                | D               | _Date                      | entity çı                               | eated                                  |                                       |
|            |       | olex tru   |  | Name and title of fic           | luciary                    |                                      |               |                   |                     |                | 7 (             |                            |   | <b>60</b>                              | V                                     |
|            |       |  | sability trust   | ANITA B                         | RUNSTI                     | NG                                   |               |                   |                     |                | E               |                            |   | haritable                              |                                       |
|            |       |  | rtion only)  | TRUSTEE                         |                            |                                      |               |                   |                     |                |                 | inter                      | est trusts                              | , check a                              | pplicable                             |
|            |       | tor type   |  | Number, street, and             | room or suite              | no. (If a P.O. box, se               | e the inst    | tructions.)       |                     |                |                 | box(es), see instructions. |   |  |                                       |
| П          |       |  | estate-Ch. 7<br>estate-Ch. 11  | 2003 BL                         | OMINO                      | DALE CIF                             | 2             |                   |                     |                | _] [            | Des                        | scribed in                              | sec. 494                               | 7(a)(1). Check here                   |
| $\Box$     |       | , •  | me fund  | City or town, state, a          | and ZIP code               |                                      |               |                   |                     |                |                 |                            |   |  | ition                                 |
|            |       |  |  | VICTORIA                        | <u> </u>                   |                                      | TX            | 77904             |                     |                |                 |                            |   | sec. 494                               |                                       |
| В          |       | mber o   | of Schedules K-1   | F Check<br>applicable           | initial retu               | rn Final retu                        | ım            | Amended r         | eturn               |                |                 | Cha                        | ange in ti                              | ust's nam                              | e                                     |
|            |       | tructio  |  | boxes:                          | Change in                  | fiduciary                            |               | Change in         | fiduciary's n       | ame            |                 | Chi                        | ange in fi                              | duciary's                              | address                               |
| <u>G</u>   | Check | k here   | if the estate or filing trust r  | made a section 645 ele          | ection                     |                                      | <b>&gt;</b>   |                   |                     |                |                 |                            |   |  |                                       |
|            |       | 1  | Interest income  |                                 |                            | ,,-,-,-,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |               |                   |                     |                |                 |                            | 1                                       |  |                                       |
|            |       | <b>2</b> a   | Total ordinary dividends all   | ends                            | ,                          |                                      |               |                   |                     |                |                 |                            | 2a                                      |  | 8,092                                 |
|            |       | b  | Qualified dividends all  | ocable to: (1) Bene             | ficiaries                  | 4,                                   | 241 (         | (2) Estate or     | trust               |                |                 |                            |   |  |                                       |
| Φ          |       | 3  | Business income of   | r (IOSS). Attach So             | chequie C c                | or C-EZ (Form 10                     | J4U)          |                   |                     |                |                 |                            | 3                                       |  |                                       |
| E          |       | 4  | Capital gain or (loss  | s). Attach Schedu               | ile D (Form                | 1041)                                |               |                   |                     |                |                 |                            | 4_                                      |  | 3,508                                 |
| ncome      |       | 5  | Rents, royalties, pa   | irtnerships, other              | estates and                | d trusts, etc. Atta                  | ich Sch       | edule E (Fo       | rm 1040)            | )              |                 |                            | 5                                       |  | 41,938                                |
| ******     |       | 6  | Farm income or (los  | ss). Attach Sched               | lule F (Forn               | n 1040)                              |               |                   |                     |                |                 |                            | 6                                       |  |                                       |
|            | ı     | 7  | Ordinary gain or (lo   | ss). Attach Form                | 4797                       |                                      |               |                   |                     |                |                 |                            | 7                                       |  |                                       |
|            |       | 8  | Other income. List t   | type and amount                 |                            |                                      |               |                   |                     |                |                 |                            | 8                                       |  |                                       |
|            | _     | 9  | Lotal income. Con  | nbine lines 1, 2a,              | and 3 throu                | ıgh 8                                |               |                   |                     |                |                 | <u> </u>                   | 9                                       |  | 53,538                                |
|            | 1     | 10   | Interest. Check if Fo  |                                 |                            | □                                    |               |                   |                     |                |                 |                            | 10                                      |  |                                       |
|            | - 1   | 11   | Taxes  |                                 |                            |                                      |               |                   |                     |                |                 |                            | 11                                      | ·                                      |                                       |
|            |       | 12   | Fiduciary fees   |                                 |                            |                                      |               |                   |                     |                |                 |                            | 12                                      |  |                                       |
|            |       | 13   | Charitable deductio  | n (from Schedule                | A, line 7)                 |                                      |               |                   |                     |                |                 |                            | 13                                      |  |                                       |
| Ø          |       | 14   | Attorney, accountar  | nt, and return pre <sub>l</sub> | parer fees                 |                                      |               |                   |                     |                |                 |                            | 14                                      |  |                                       |
| Deductions | 1     | 15a  | Other deductions n   | ot subject to the 2             | 2% floor (at               | tach schedule)                       |               |                   |                     |                |                 |                            | 15a                                     |  |                                       |
| Ċţij       | Ι.    | b  | Allowable miscellan  | eous itemized de                | ductions su                | ubject to the 2%                     | floor         |                   |                     |                |                 |                            | 15b                                     |  |                                       |
| ğ          |       | 16   | Add lines 10 throug  |                                 |                            |                                      |               |                   |                     |                |                 |                            | 16                                      |  |                                       |
| ۵          |       | 17   | Adjusted total income  | or (loss). Subtract li          | ne 16 from lir             | 109                                  |               | L                 | 17                  |                | <u>53,5</u>     |                            | 1                                       |  |                                       |
|            | - 1   | 18   | Income distribution deduction  | on (from Sch. B, line 15)       | . Attach Schedu            | iles K-1 (Form 1041)                 |               |                   |                     |                |                 |                            | 18                                      |  | 50,030                                |
|            |       | 19   | Estate tax deduction in  |                                 |                            |                                      |               |                   |                     |                |                 |                            | 19                                      |  |                                       |
|            | - 1   | 20   | Exemption  |                                 |                            |                                      |               |                   |                     |                |                 |                            | 20                                      |  | 100                                   |
|            | _     | 21<br>22   | Add lines 18 through   | n 20                            |                            | :                                    |               |                   |                     |                |                 |                            | 21                                      |  | 50,130                                |
|            |       | 23   | Taxable income. Su   | ibtract line 21 from            |                            |                                      |               |                   |                     |                |                 |                            | 22                                      | ADDRUMA .                              | 3,408                                 |
|            | 1     | 24   | Total tax (from Sch<br>Payments: a 201                                     | 1 cotimated toy a               |                            |                                      |               |                   |                     |                |                 |                            | 23                                      |  | 207                                   |
| Ω          |       |  | Estimated tay norm   | resumated tax pa                | ayments ar<br>bonoficiacie | io aniount applie                    | O ITOM        | zo io return      | <sup>1</sup>        |                |                 |                            | 24a                                     |  | 7,120                                 |
| en         |       | C  | Estimated tax paym<br>Subtract line 24b fro                                |                                 |                            |                                      |               |                   |                     |                |                 |                            | 24b                                     | ·** **································ | 7 100                                 |
| Payments   | .     | ď  | Tax naid with Form   | 7004 (see instru                | tione\                     | ************                         | • • • • • • • |                   |                     |                | . ,             |                            | 24c<br>24d                              |  | 7,120                                 |
| g<br>a     |       | e  | Tax paid with Form Federal income tax                                      | withheld If any in              | aviis)<br>: from Form      | (e) 1000 about                       | ı             | <b>—</b>          |                     |                | · · · · · · · · | • • • •                    | 240<br>24e                              |  |                                       |
|            |       | C  | Other payments: f  | Form 2/130                      | HOMETOIN                   | i(S) 1099, Check                     | Form          | ∟                 |                     |                | Toto            | ;;;                        |   |  |                                       |
| Tax and    | ١,    | 25   | Total payments. A  | dd lines 24c throu              | inh 24e an                 | , ¥<br>d 24b                         | LOUR          | 4130              | • • • • • • • • • • |                | , rola          |                            | 24h<br>25                               |  | 7,120                                 |
| ă          | 2     | 26   | Estimated tax penal  | ltv (see instruction            |                            |                                      |               |                   |                     |                |                 |                            | 26                                      |  | 1,120                                 |
|            |       | 27   | Tax due. If line 25 is   |                                 |                            | es 23 and 26, on                     | <br>Itor am/  | ount owed         | • • • • • • • • • • |                |                 |                            | 27                                      |  |                                       |
|            |       |  | Overpayment. If lin  | e 25 is larger that             | n the total r              | of lines 23 and 26                   | 6 enter       | amount ov         | ernald              |                |                 |                            | 28                                      |  | 6,913                                 |
|            | 1 2   | 29   | Amount of line 28 to   | her a Credite                   | d to 2012 a                | etimated tay                         | <b>.</b>      |                   |                     | · h Dol        | funded          | : No.                      | 20                                      |  | 6,913                                 |
| Si~        | ,,,   | Under  | penalties of perjury, I declare<br>affect, and complete: Declare<br>Lucius | e that I have examined the      | nis return, includ         | ding accompanying sch                | nedules an    | d statements, a   | ind to the bes      | t of my knowle | dge and b       | elief, it i                | s                                       |  | ne IRS discuss this                   |
| Sig<br>Hei | re    | 300,0  | encorgania compieter sectan  | auon or preparer (omer t        | nan (axpayer) is           | s vaseu on an momali                 |               | ii preparer nas i | any knowledg        | je.            |                 |                            |   |  | with the preparer below (see instr.)? |
| . ICI      | -     |  | Signature of fiduciary or off  |                                 |                            |                                      | Date          | •                 |                     | N of fiduciary |                 |                            |   | - SHOWI                                | X Yes No                              |
|            |       |  | Type preparer's name   |                                 |                            | Preparer's signatur                  |               | <del></del>       |                     |                | Date            | T                          |   | <del>-</del>                           | PTIN                                  |
| Paid       |       |  | HARD K RIKKERS C   | PA                              |                            | RICHARD K RI                         |               | CPA               |                     |                | 04/05,          |                            | Check<br>self-empl                      | if                                     | P00144154                             |
| repa       |       |  | ·····  | OESE & KI                       |                            |                                      |               | -                 |                     |                | Ĭ               | Firm's                     |   |  | -1277139                              |
| Jse (      | Only  |  |  | 0 NORTH I                       |                            |                                      |               |                   |                     |                |                 |                            | *************************************** |  |                                       |
|            |       | Firm'  | s address 🕨 SI   | OUX CENT                        | ER, IA                     | <u> 51250-</u>                       | -182          | 4                 |                     |                |                 | Phone                      | e no.                                   | <u>712</u> -                           | -722-3375                             |

9706

| Form                                    | 1041 (2011) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100  |                   |   | F         | Page :                                  |
|---|--|-------------------|---|-----------|---|
| 1.0000000000000000000000000000000000000 | hedule 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                                       |  | -                 | _                                       |           |   |
| 4                                       | Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes   | eat               | 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                 | ,                                       |           |   |
| 0000000                                 | hedule 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                 |   |           |   |
| 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   |                   |   |           |   |
| •                                       |  | 6                 |   | -3,       | 508                                     |
| 7                                       | as a positive number  Distributable net income. Combine lines 1 through 6. If zero   |                   |   |           |   |
| •                                       | · · · · · · · · · · · · · · · · · · ·  | 7                 |   | 50,       | 030                                     |
| 8                                       | or less, enter -0-  If a complex trust, enter accounting income for the tax year as  |                   |   | <u> </u>  |   |
| Ū                                       | 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                |   | <u> </u>  | (                                       |
| 11                                      | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions  | 11                |   | 50,       | <u> </u>                                |
| 12                                      | Enter the amount of tax-exempt income included on line 11  | 12                |   | <u> </u>  |   |
| 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,       | *************************************** |
| 1 <del>5</del>                          | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18   | 15                | *************************************** | 50,       |   |
|   | hedule G Tax Computation (see instructions)  | 1 '               |   |           | ~~~                                     |
| 1                                       | Tax: a Tax on taxable income (see instructions)  1a 207  |                   |   |           |   |
| •                                       | b Tax on lump-sum distributions. Attach Form 4972 1b   | 1                 |   |           |   |
|   | c Alternative minimum tax (from Schedule I (Form 1041), line 56)   | 1                 |   |           |   |
|   | d Total. Add lines 1a through 1c   | 1d                |   |           | 207                                     |
| 22                                      | Foreign tax credit. Attach Form 1116 2a  |                   |   |           |   |
| Za<br>h                                 | General business credit. Attach Form 3800 2b   | 1                 |   |           |   |
| C                                       | Credit for prior year minimum tax. Attach Form 8801  | 1                 |   |           |   |
| d                                       | Bond credits. Attach Form 8912   | 1                 |   |           |   |
| 3                                       | Total credits. Add lines 2a through 2d   | 3                 |   |           | (                                       |
| 4                                       | Subtract line 3 from line 1d. If zero or less, enter -0-   | 4                 |   |           | 207                                     |
| 5                                       | Recapture taxes. Check if from: Form 4255 Form 8611  | 5                 |   |           |   |
| 6                                       | Household employment taxes. Attach Schedule H (Form 1040)  | 6                 |   |           |   |
| 7                                       | Total tax. Add lines 4 through 6.  |                   |   |           | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| •                                       | Enter here and on page 1, line 23  | 7                 |   |           | 207                                     |
| ,                                       | Other Information  |                   | *****                                   | Yes       |   |
| 1                                       | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses  |                   |   | 1         | Х                                       |
|   | Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$  |                   |   |           |   |
| 2                                       | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any   |                   |   |           |   |
|   | individual by reason of a contract assignment or similar arrangement?  |                   |   |           | Х                                       |
| 3                                       | At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority   | *                 | * |           |   |
|   | over a bank, securities, or other financial account in a foreign country?  |                   |   |           | Х                                       |
|   | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the   |                   |   |           |   |
|   | foreign country ▶  |                   |   |           |   |
| 4                                       | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a  |                   |   | P         | F                                       |
| •                                       |  |                   |   |           | Х                                       |
| 5                                       | foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions  |                   |   | <b> </b>  | X                                       |
| 6                                       | the instructions for required attachment  If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)  | • • • • • • • • • | ·····                                   |           |   |
| 7                                       | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)   |                   | ··· • H                                 |           |   |
| 8                                       | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)  If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the |                   | ▶                                       |           |   |
| 9                                       | estate, and check here Are any present or future trust beneficiaries skip persons? See instructions  |                   | '                                       | Posterior | X                                       |
|   |  |                   |   |           | *************************************** |

Form 8879-F

# IRS e-file Signature Authorization for Form 1041

| Author | rization |  |
|--------|----------|--|
| 4044   |          |  |

| UM   | i Cal | VQ. | 104 | ひん | ao, | f |
|------|-------|-----|-----|----|-----|---|
| <br> |       |     |     |    |     | * |
|      |       |     |     |    |     |   |
|      |       |     |     |    |     |   |

2011

Department of the Treasury Internal Revenue Service

Name of estate or trust

For calendar year 2011, or fiscal year beginning , ending

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

201

Employer identification number

| ELMER H BRUNSTING DECEDENTS TR DTD   | Client Cop | у      |  |  |  |  |  |  |
|--|------------|--------|--|--|--|--|--|--|
| 4-1-09 AS EST UTD 10-10-96   | 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)  |            | 3,408  |  |  |  |  |  |  |
| 4 Total tax (Form 1041, line 23)   |            | 207    |  |  |  |  |  |  |
| 5 Tax due or overpayment (Form 1041, line 27 or 28)  |            | -6,913 |  |  |  |  |  |  |
| Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or |            |        |  |  |  |  |  |  |

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

trust's return)

| X I authorize KROESE & KROESE P.C.  ERO firm name on the estate's or trust's 2011 electronically filed income tax return.  | to enter my PIN 10540 as my signature do not enter all zeros |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
| As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN estate's or trust's 2011 electronically filed income tax return.  | as my signature on the                                       |  |  |  |  |  |  |  |  |
| ignature of  |  |  |  |  |  |  |  |  |  |
| duciary or officer epresenting ne fiduciary  | Date > 03/28/12  |  |  |  |  |  |  |  |  |
| ANITA BRUNSTING  |  |  |  |  |  |  |  |  |  |
| Part III Certification and Authentication  |  |  |  |  |  |  |  |  |  |
|  | 051284948<br>o not enter all zeros                           |  |  |  |  |  |  |  |  |
| certify that the above numeric entry is my PIN, which is my signature on the 2011 electronically filed income tax return for the estate trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file poplication and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and rusts for Tax Year 2011. |  |  |  |  |  |  |  |  |  |
| RO'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)

8453-F

# U.S. Estate or Trust Income Tax Declaration and

| OMB | Nο | 1545. | <b>0067</b> |
|-----|----|-------|-------------|
|     |    |       |             |

| POIII V   | J-100 I  | •   | Signature 1  | or Electroni  | c Filing  |   |  |         | 2044                                   |
|---|--|---|--|---|---|---|--|---------|--|
| Departmen   | nt of the Treasury   | For calendar year 2011, or fisca  |  | structions on bac   |   |   |  |         | 2011                                   |
| Internal Revenue Service  Name of estate or trust                     |  | LMER H BRUNSTING  | A Employer identification number   |   |   |   |  |         |  |
|   |  | !-1-09 AS EST UTI   |  |   |   | ାଡ  | lients                                 | cor     | ΟV                                     |
| Name and  |  | ANITA BRUNSTING   |  |   |   |   |  | •       |  |
|   |  | TRUSTEE   |  |   |   |   |  |         | 13                                     |
| B If  | this form is being us  | ed only as a transmittal, check he  | <u>:re</u>   |   |   |   |  |         | Σ                                      |
| Part  | I Tax Retu   | rn Information  |  |   |   |   |  |         |  |
|   |  |   |  |   |   |   |  |         |  |
| <b>1</b> To   | otal income (Form 10   | 041, line 9)  |  |   |   |   | .   1                                  |         |  |
| 2 In  | come distribution de   | duction (Form 1041, line 18)  |  |   | ,   |   | . 2                                    |         |  |
|   |  |   |  |   |   |   |  |         |  |
| 3 Ta  | axable income (Form  | 1 1041, line 22)  |  |   |   |   | . 3                                    |         | ······································ |
| 4 To  | otal tax (Form 1041,   | line 23)  |  |   |   |   | . 4                                    |         |  |
|   | ·  |   |  |   |   |   |  |         |  |
| navarabanna ramar   | outourer   | ent (Form 1041, line 27 or 28)  |  |   | <u> </u>  |   | . 5                                    |         |  |
| Part  | II Declarati   | on of Fiduciary   |  |   |   |   |  |         |  |
| electronic<br>accompar<br>return(s), i                                | necessary to answer in<br>nalties of perjury, I declare<br>portion of the 2011 U.S. Ir<br>lying schedules and staten<br>including this declaration a               | authorize the financial institutions involved<br>quiries and resolve issues related to the pay<br>that the above amounts (or the amounts or<br>come Tax Return(s) for Estates and Trusts<br>nents. To the best of my knowledge and be<br>nd accompanying schedules and statemen<br>ent of receipt of transmission and an indica | nyment.  n the attached listing) a  s. I have also examined slief, they are true, corre ts, be sent to the IRS b | gree with the amounts si<br>I a copy of the return(s) tect, and complete. If I am<br>by the return transmitter. | hown on the correspon<br>peing filed electronically<br>not the transmitter, i o<br>I also consent to the IF   | iding lines of<br>y with the IRS<br>consent that t<br>RS's sending  | the<br>i, and all<br>he<br>the ERO     |         |  |
| Sign  |  |   |  |   | Ì   |   |  |         |  |
| Here  | Signature of fid   | uciary or officer representing fiduciary  |  |   |   | Date  |  |         |  |
| Part  | III Declarati  | on of Electronic Return (   | Originator (EF   | RO) and Paid P  | r <b>epare</b> r (see   | instruct  | ions)                                  |         |  |
| collector, I<br>the fiducia<br>with the IR<br>Trusts for<br>schedules | am not responsible for revry will have signed this fon S, and have followed all of Tax Year 2011. If I am also and statements, and to the as any knowledge.  ERO's | ove estate or trust return(s) and that the en<br>riewing the return(s), and only declare that in<br>the perior of submit the return(s). I will give the<br>other requirements described in Pub. 1437, in<br>the Paid Preparer, under penalties of perje<br>best of my knowledge and belief, they are                            | this form accurately ref<br>he fiduciary or officer re<br>Procedures for the Fon<br>jury I declare that I have   | lects the data on the retu<br>presenting the fiduciary a<br>m 1041 e-file Program, t<br>e examined the above es | um(s). The fiduciary or<br>a copy of all forms and<br>J.S. Income Tax Return<br>state or trust return(s) a<br>parer is based on all in<br>Check if<br>also paid | an officer rep<br>information to<br>his for Estates<br>and accompa-<br>iformation of<br>Check if<br>self- | resenting be filed and nying which the | ERO's   | SSN or PTIN                            |
| ERO's   | signature /  |   |  | L   | preparer -  | employe   | EIN D                                  |         |  |
| Use   | if self-employed),   |   |  |   |   |   |  |         |  |
| Only  | address, and ZIP code  |   |  |   |   |   | Phone no.                              |         |  |
|   |  | that I have examined the above estate or tr<br>complete. Declaration of preparer is based   | . ,  |   | ·   | e best of my k  | nowledge                               |         |  |
| Paid<br>Pre-  | Print/Type preparer's n  | ame   | Preparer's signature   |   |   | Date  | Check (self-emplo                      | if byed | PT(N                                   |
| parer   | Firm's name  |   |  |   |   |   | Firm's EIN                             |         |  |
| Use<br>Only   | Firm's address   |   |  |   |   |   | Phone no.                              |         |  |

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

Form 8453-F (2011)

#### SCHEDULE I (Form 1041)

#### **Alternative Minimum Tax—Estates and Trusts**

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

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service

| men           | ai Revenue Service   |                 |        |
|---------------|--|-----------------|--------|
|               | of estate or trust   | lient Co        | number |
| E             | LMER H BRUNSTING DECEDENTS TR DTD  | lient Co        | ру     |
|               | -1-09 AS EST UTD 10-10-96 2'   | <u>7-645310</u> | 0      |
| **            | Estate's or Trust's Share of Alternative Minimum Taxable Income  |                 |        |
| 1             | Adjusted total income or (loss) (from Form 1041, line 17)  |                 | 53,538 |
| 2             | Interest   |                 |        |
| 3             | Taxes  | . 3             |        |
| 4             | Miscellaneous itemized deductions (from Form 1041, line 15b)   |                 |        |
| 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)   |                 |        |
| 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)   | 17              |        |
| 18            | Long-term contracts (difference between AMT and regular tax income)  |                 |        |
| 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   |                 |        |
| 22            | Intangible drilling costs preference   | 1 (             |        |
| 23            | Other adjustments, including income-based related adjustments  | 23              |        |
| 24            | Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)   |                 | E2 E20 |
| 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, 03  | 30              |        |
| 27            | Estate tax deduction (from Form 1041, line 19)   |                 | EU 030 |
| 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.  |                 |        |
|               |  |                 |        |
|               | <ul> <li>Over \$22,500, but less than \$165,000, go to line 45.</li> <li>\$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.</li> </ul>   |                 |        |
| <b>**</b> • • | ort II. Income Distribution Deduction on a Minimum Tax Basis   |                 |        |
| 30            |  | 30              | 53,538 |
| 31            | Adjusted alternative minimum taxable income (see instructions)  Adjusted tax-exempt interest (other than amounts included on line 8)   |                 |        |
| 32            | Total and pain from Catachile D. (From 4044) lim 45 patron (4) if a land patron 0  | 1 22            |        |
| 33            | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable  |                 |        |
| -             | (F. W. 4044 O. I.) A 31 A  | 33              |        |
| 34            | purposes (from Form 1041, Schedule A, line 4)  Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)  | ,               |        |
| 35            |  | 1 1             | 3,508  |
| 36            | Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  | ·               | 2,300  |
| 37            | Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-   |                 | 50,030 |
| 38            | the state of the s | 00              | 50,030 |
| 39            | Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)  | .               |        |
| 40            | Table distributions. Add times 20 and 20   | 40              | 50,030 |
| 41            | Tax-exempt income included on line 40 (other than amounts included on line 8)  |                 | 201020 |
|               | Tan exempt meeting indicated on time to feducia and amounts indicated on time of   |                 |        |

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

42 Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40

Schedule I (Form 1041) (2011)

50,030

| <b>.</b> D. | Income Distribution Deduction on a Minimum Tax Basis (continued)  | <u>.                                      </u> |                                       |
|-------------|---|--|---------------------------------------|
| 43          | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37.                                    | l  |                                       |
| 40          | If zero or less, enter -0-  | 43   | 50,030                                |
| 44          | Income distribution deduction on a minimum tax basisEnter the smaller of line 42 or line 43.                                      |  | 50,000                                |
|             | Enter here and on line 26   | hnt  | Copy 50.030                           |
|             | int III Alternative Minimum Tax   |  | <u> </u>                              |
| 45          | Exemption amount  | 45   | 22,500                                |
| 46          | Enter the amount from line 29   |  |                                       |
| 47          | Phase-out of exemption amount 47 75,000   |  |                                       |
| 48          | Subtract line 47 from line 46. If zero or less, enter -0-   |  |                                       |
| 49          | Multiply line 48 by 25% (.25)   | 49   |                                       |
| 50          | 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   |                                       |
| Pa          | Itt 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-   |  |                                       |
| 60          | If you did not complete a Schedule D Tax Worksheet for the regular tax  |  |                                       |
|             | or the AMT, enter the amount from line 58. Otherwise, add lines 58 and  |  |                                       |
|             | 59 and enter the <b>smaller</b> of that result or the amount from line 10 of the  |  |                                       |
|             | Schedule D Tax Worksheet (as refigured for the AMT, if necessary)  60   |  |                                       |
| 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  |  |                                       |
| ee          | worksheet for the regular tax, enter -0- 65 Subtract line 65 from line 64. If zero or less, enter -0- 66                          |  |                                       |
| 66          |   |  |                                       |
| 67          |   |  |                                       |
| 68<br>69    | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   |  |                                       |
| 70          |   | 70   |                                       |
| , 0         | 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.     |  |                                       |
| 71          | Subtract line 67 from line 61   |  |                                       |
| 72          | Multiply line 71 by 25% ( 25)   | 72   |                                       |
| 73          | Multiply line 71 by 25% (.25)  Add lines 63, 70, and 72   | 73   |                                       |
| 74          | Add lines 63, 70, and 72 If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) | <del></del>                                    |                                       |
|             | and subtract \$3,500 from the result  | 74   |                                       |
| 75          | Enter the emailer 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 I  4-1-09 AS EST UTD   | ∍nt                                  | Copy                             |   |   |                 |  |  |
|---|--------------------------------------|----------------------------------|---|---|-----------------|--|--|
| Note: Form 5227 filers need to complete   |                                      |                                  |   | 1 4 / -                                       | 04:53           | 51.00  |  |
|   |                                      | ses – Assets H                   | eld One Year or Les                     | S   |                 |  |  |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)   | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold<br>(mo., day, yr.) | (d) Sales price                         | (e) Cost or other basis<br>(see instructions) |                 | (f) Gain or (loss) for<br>the entire year<br>Subtract (e) from (d) |  |
| 1a SEE ATTACHED EDWAI   | RD JONES<br>VARIOUS                  | VARIOUS                          | 2,516                                   | 2,  | 142             | 374  |  |
|   |                                      |                                  |   |   |                 |  |  |
| <b>b</b> Enter the short-term gain or (loss)  | , if any, from Schedule              | D-1, line 1b                     | .,                                      |   | 1b              |  |  |
| 2 Short-term capital gain or (loss) fro   | om Forms 4684, 6252                  | , 6781, and 8824                 |   |   | 2               |  |  |
|   |                                      |                                  |   |   |                 |  |  |
| 5 Net short-term gain or (loss).Co  | ombine lines 1a throug               | gh 4 in column (f). En           | ter here and on line 13,                |   | <u>4 (</u><br>5 | 374  |  |
|   | l Gains and Los                      | ses – Assets He                  | ld More Than One Y                      | 'ear  | <u> </u>        |  |  |
| (a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)   | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold<br>(mo., day, yr.) | (d) Sales price                         | (e) Cost or other basis<br>(see instructions) |                 | (f) Gain or (loss) for<br>the entire year<br>Subtract (e) from (d) |  |
| 6a SEE ATTACHED EDWAR   | D JONES<br>VARIOUS                   | VARIOUS                          | 42,662                                  | 39,   | 786             | 2,876  |  |
|   |                                      |                                  |   |   |                 |  |  |
|   |                                      |                                  |   |   |                 |  |  |
| <b>b</b> Enter the long-term gain or (loss),  | if any, from Schedule                | D-1, line 6b                     | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |   | 6b              |  |  |
| 7 Long-term capital gain or (loss) fro  | m Forms 2439, 4684,                  | 6252, 6781, and 882              | 24 ,                                    |   | 7               |  |  |
| 8 Net long-term gain or (loss) from p   | artnerships, S corpora               | ations, and other esta           | ates or trusts                          |   | 8               |  |  |
| 9 Capital gain distributions  |                                      |                                  | SEE STATEME                             | NT 1  | 9               | 258  |  |
|   |                                      |                                  |   |   | 10              |  |  |
| <ul> <li>Long-term capital loss carryover. E</li> <li>Carryover Worksheet</li> <li>Net long-term gain or (loss).Co</li> </ul> |                                      |                                  |   |   | 11 (            |  |  |

column (3) on the back

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

Schedule D (Form 1041) 2011

| Sched | dule D (Form 1041) 2011 ELMER H BRUNSTING DE  | CEDI    | ENTS TR DTD                     | 27-6453100                     | Page 2         |
|-------|---|---------|---------------------------------|--------------------------------|----------------|
| Pa    | Summary of Parts I and II Caution: Read the instructions before completing this par | rt.     | (1) Beneficiaries' (see instr.) | (2) Estate's or trust's        | (3) Total      |
| 13    | Net short-term gain or (loss)   | 13      |                                 | 374                            | 374            |
|       | Net long-term gain or (loss):<br>Total for year                                     | 14a     |                                 | Client                         | Copy 3,134     |
| b     | Unrecaptured section 1250 gain (see line 18 of the wrksht.)                         | 14b     |                                 |                                |                |
|       | 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 F | orm 990-T, Part I, line 4a      | ). If lines 14a and 15, column | ı (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 Lim | nitation |
|--------------------------|----------|
|--------------------------|----------|

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

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 Worksheetin the instructions to figure your capital loss carryover.

#### 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 Worksheetin 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)  |                |           |     | 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  |                |           |     | 2,300 |          |                   |
| 25 | Is the amount on line 23 equal to or more than the amo   | unt on line 24 | <b>1?</b> |     |       |          |                   |
|    | Yes. Skip lines 25 and 26; go to line 27 and check   |                |           |     |       |          |                   |
|    | X No. Enter the amount from line 23  |                |           |     |       |          |                   |
| 26 | Subtract line 25 from line 24  |                |           |     | 2,026 |          |                   |
| 27 | Are the amounts on lines 22 and 26 the same?   |                |           |     |       |          |                   |
|    | Yes. Skip lines 27 thru 30; go to line 31.   | 27             | 3,134     |     |       |          |                   |
| 28 | B Enter the amount from line 26 (If line 26 is blank, enter -0-)   |                |           |     | 2,026 |          |                   |
| 29 | Subtract line 28 from line 27  |                |           | 29  | 1,108 |          |                   |
| 30 | Multiply line 29 by 15% (.15)  |                |           | 30  | 166   |          |                   |
| 31 |  |                |           |     |       |          |                   |
|    | (see the Schedule G instructions in the instructions for   | Form 1041)     |           |     |       | 31       | 41                |
| 32 | Add lines 30 and 31  |                |           |     |       | 32       | 207               |
| 33 |  |                |           |     |       |          |                   |
|    | (see the Schedule G instructions in the instructions for   | 33             | 622       |     |       |          |                   |
| 34 | (see the Schedule G instructions in the instructions for Form 1041)  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               |
|    |  |                |           | ·   |       | Cahadula | D (Form 10/1) 201 |

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#### **SCHEDULE E** (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

(99)

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

Attachment Sequence No

| Name(s) snown on return  FIG. 11 DDIINCTING DECEDENTE TO DOD |  |          |  |                                       |  | Client Copy                             |             |             |                     |  |  |  |
|--|--|----------|--|---------------------------------------|--|---|-------------|-------------|---------------------|--|--|--|
|  | ELMER H BRUNSTING DECEDENTS TR DTD   |          |  |                                       |  |   | 27-6453100  |             |                     |  |  |  |
|  | -1-09 AS EST UTD 10-10-96  | (-)      | 40000 (**** ****                             |                                       |  | 2/-0                                    | 40          |             | Van T               | No   |  |  |
| A  | Did you make any payments in 2011 that would require you to file Fo  | orm(s)   | TU99? (see inst                              | ructions)                             |  |   |             | $\vdash$    | Yes                 | No   |  |  |
| В  | If "Yes," did you or will you file all required Forms 1099?  |          | P. F   |                                       |  |   |             |             | Yes L               | _ 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.   |          |  |                                       |  |   |             |             |                     |  |  |  |
|  |  |          |  |                                       |  |   |             | age z, line | 40.                 | ·····  |  |  |
|  | ation. For each rental property listed on line 1, check the box in the las   |          |  | vned that pro                         | perty as a me  | mber of a                               | ž           |             |                     |  |  |  |
|  | lified joint venture (QJV) reporting income not subject to self-employment   | ent tax. |  | T                                     | 2 For each ren   |   |             | T           |                     | To 27  |  |  |
| 1  | Physical address of each property-street, city, state, zip   |          |  | Type-from                             | ntal real<br>erty listed,  |   | Fair Rental | Personal    | QΊΛ                 |  |  |  |
|  | T-0177   |          |  | list below                            | report the nu  | mber of                                 |             | Days        | Use Days            |  |  |  |
|  | IOWA   |          |  | 1                                     | days rented at fair rental value and days with personal use. See |   |             |             |                     |  |  |  |
| B  |  |          |  |                                       |  |   |             |             |                     |  |  |  |
| C  |  |          |  |                                       | instructions.  |   | C           |             |                     | <u> </u>                                     |  |  |
|  | e of Property:   |          | 7 0  | K 55 4 - 1                            |  |   |             |             |                     |  |  |  |
|  | •  | Land     |  | elf-Rental                            |  |   |             |             |                     |  |  |  |
|  | Multi-Family Residence 4 Commercial 6  | Royal    | ties 8 Ot                                    | her (describ                          | ·····  |   |             |             |                     | ······                                       |  |  |
| ince   | ome:   |          |  |                                       |  | erties                                  |             | T           |                     |  |  |  |
|  | NATIONAL AND ARCHARACTER OF A PORT O |          | Α  | 0                                     |  | <u> </u>                                |             |             | С                   | <del></del>                                  |  |  |
|  | Merchant card and third party payments. For 2011, enter -0-  | 3a       |  |                                       |  |   |             |             |                     |  |  |  |
|  | Payments not reported to you on line 3a  | 3b       | <del></del>                                  | 44,923                                |  |   |             |             |                     |  |  |  |
|  | Total not including amounts on line 3a that are not income (see instructions)  | 4        |  | 44,923                                |  |   |             |             |                     |  |  |  |
| -  | enses:   |          |  |                                       |  |   |             |             |                     |  |  |  |
|  | Advertising  | 5        |  |                                       |  |   |             |             |                     |  |  |  |
|  | Auto and travel (see instructions)   | 6        |  |                                       |  |   |             |             |                     |  |  |  |
|  | Cleaning and maintenance   | 7        |  |                                       |  |   |             |             |                     |  |  |  |
| _  | Commissions  | 8        |  |                                       |  |   |             |             |                     |  |  |  |
|  | Insurance  | 9        | 1  |                                       |  |   |             |             |                     |  |  |  |
|  | Legal and other professional fees  | 10       |  |                                       | <u> </u>   |   |             |             |                     |  |  |  |
|  | Management fees  | 11       |  |                                       |  |   |             |             |                     |  |  |  |
|  | Mortgage interest paid to banks, etc. (see instructions)   | 12       |  |                                       |  |   |             |             |                     |  |  |  |
|  | Other interest   | 13       |  |                                       |  |   |             |             | <del></del>         |  |  |  |
|  | Repairs  | 14       |  |                                       |  |   |             |             |                     |  |  |  |
|  | Supplies   | 15       |  | 2 205                                 | <u> </u>   |   |             |             |                     |  |  |  |
|  | Taxes  | 16       |  | 2,985                                 |  |   |             |             |                     |  |  |  |
|  | Utilities  | 17       |  |                                       |  |   |             |             |                     |  |  |  |
|  | Depreciation expense or depletion  | 18       |  |                                       |  |   |             |             |                     |  |  |  |
|  | Other (list)   | 19       |  | 2 205                                 |  |   |             |             |                     |  |  |  |
|  | Total expenses. Add lines 5 through 19   | 20       |  | 2,985                                 |  |   |             |             |                     |  |  |  |
|  | Subtract line 20 from line 4. If result is a (loss), see   |          |  | 41 020                                |  |   |             |             |                     |  |  |  |
|  | instructions to find out if you must file Form 6198  | 21       | <del> </del>                                 | <u>41,938</u>                         |  | *************************************** |             |             |                     | ~~~~   |  |  |
|  | Deductible rental real estate loss after limitation, if any,   | -        |  | 0.                                    | ,  |   |             | Į           |                     | ,  |  |  |
|  | on Form 8582 (see instructions)  | 22       | <u>k                                    </u> | 0;<br><b>23a</b>                      |  |   |             |             |                     |  |  |  |
|  | Total of all amounts reported on line 3a for all rental properties   |          |  | ''''                                  |  |   |             |             |                     |  |  |  |
|  | Total of all amounts reported on line 3a for all royalty properties  |          |  |                                       |  | 44,9                                    | 22          |             |                     |  |  |  |
|  | Total of all amounts reported on line 4 for all rental properties  |          |  | ''''                                  |  | 44, 2                                   | 43          |             |                     |  |  |  |
|  | Total of all amounts reported on line 4 for all royalty properties   |          |  |                                       |  |   | $\dashv$    |             |                     |  |  |  |
|  | Total of all amounts reported on line 12 for all properties  |          |  | ····                                  |  |   |             |             |                     |  |  |  |
|  | Total of all amounts reported on line 18 for all properties  |          |  | · · · · · · · · · · · · · · · · · · · |  | 2,9                                     | Q E         |             |                     |  |  |  |
| -  | Total of all amounts reported on line 20 for all properties  |          |  | 239                                   | L  |   | 24          |             | 41,                 | 030<br>********                              |  |  |
|  | Losses. Add royalty losses from line 21 and rental real estate losses t  |          | a 72 Entartat                                | l laceae barr                         | • · · · · · · · · · · · · · · · · · · ·                          |   | 25          | r           | ± 1 /               | <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u> |  |  |
|  |  |          |  |                                       | ·  | ····-                                   | <u>LJ</u>   | <u> </u>    |                     | }  |  |  |
|  | Total rental real estate and royalty income or (loss)Combine line  |          |  |                                       |  |   |             |             |                     |  |  |  |
|  | If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter  |          |  |                                       |  |   | 26          |             | 41,                 | d3σ  |  |  |
|  | 17, or Form 1040NR, line 18. Otherwise, include this amount in the tot<br>Paperwork Reduction Act Notice, see your tax return instructio   |          | ic 4 i on page 2                             |                                       | *******  | ····· <u> </u>                          | 20          | Schedul     | 生工,<br>e E (Form 10 |  |  |  |
| DAA  | The state of the s |          |  |                                       |  |   |             |             | ,                   | ,  |  |  |

|  |   | П                | Final K-1 Amende  | ed K-1      | <b>ЬЬ1.1.1</b><br>Омв No. 1545-0092     |
|--|---|------------------|---|-------------|---|
| Schedule K-1<br>(Form 1041)                            | 2011  | P                | art III Beneficiary's Si                                    | nare of (   | Current Year Income,                    |
| Department of the Treasury<br>Internal Revenue Service | For calendar year 2011, or tax year beginning | 1                | Deductions, Cru Interest income                             | 11          | Final year deductions                   |
|  | and ending                                    | 2a               | Ordinary dividends 8,092                                    | CI          | ient Copy                               |
|  | e of Income, Deductions,                      | 2b               | Qualified dividends 4,241                                   |             |   |
| Credits, etc.  | See back of form and instructions.            | 3                | Net short-term capital gain                                 |             |   |
|  | on About the Estate or Trust                  | 4-               |   |             |   |
| A Estate's or trust's employer ident                   | meation number                                | 4a               | Net long-term capital gain                                  |             |   |
| 27-6453100   |   | 4b               | 28% rate gain   | 12          | Alternative minimum tax adjustment      |
| B Estate's or trust's name                             |   | 4c               | Unrecaptured section 1250 gain                              |             |   |
| 4-1-09 AS ES   | STING DECEDENTS TR DTD<br>T UTD 10-10-96      | 5                | Other portfolio and nonbusiness income                      |             |   |
| C Fiduciary's name, address, city, s  ANITA BRUNST     |   | 6                | Ordinary business income                                    |             |   |
| TRUSTEE  | I.I.G   | 7                | Net rental real estate income                               |             |   |
| 2003 BLOOMING  |   |                  | 41,938  | 13          | Credits and credit recapture            |
| VICTORIA   | TX 77904                                      | 8                | Other rental income   | -           |   |
|  |   | 9                | Directly apportioned deductions                             |             |   |
| D Check if Form 1041-T was t                           | filed and enter the date it was filed         |                  |   |             |   |
|  |   |                  | ·   | — 14<br>B ★ | Other information 123                   |
| E Check if this is the final For                       | m 1041 for the estate or trust                |                  |   |             | was and see                             |
|  |   | 10               | Estate tax deduction  | 王 *         | 8,092 STM                               |
| Part II Information                                    | on About the Beneficiary                      |                  | 1   | H *         | STM                                     |
| F Beneficiary's identifying number                     |   |                  |   |             |   |
| 481-30-4685 <b>G</b> Beneficiary's name, address, city | s, state, and ZIP code                        | 7                |   |             |   |
|  |   |                  |   |             | *************************************** |
| NELVA BRUNST   | TNG   |                  |   |             |   |
| 13630 PINERO   |   | *Se              | ee attached statement for a                                 | dditional   | information.                            |
| HOUSTON  | TX 77079-5914                                 |                  | te. A statement must be att                                 |             | <del>-</del>                            |
|  |   |                  | neficiary's share of income a<br>ductions from each busines |             | * * *                                   |
|  |   |                  | er rental activity.   |             | our octato, arra                        |
|  |   |                  |   |             |   |
|  |   |                  |   |             |   |
|  |   | Only             |   |             |   |
|  |   | For IRS Use Only |   |             |   |
| H X Domestic beneficiary                               | Foreign beneficiary                           | For IR           |   |             |   |

# 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100 FYE: 12/31/2011

### **Federal Statements**

Statement 1 - Schedule D, Part II, Line 9 - Capital Gain Distribution SCOPY

| Description  | Ar | nount |
|--------------|----|-------|
| EDWARD JONES | \$ | 258   |
| TOTAL        | \$ | 258   |

#### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100 FYE: 12/31/2011

FARMLAND INCOME

Federal Statements NELVA BRUNSTING 481-30-4685

**Client Copy** 

41,938

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

| Description                                      | <br>Amount  |
|--|-------------|
| DIVIDEND INCOME                                  | \$<br>8,092 |
| Schedule K-1, Box 14, Code H - Other Information |             |

Description Amount
BUSINESS AND RENTAL ACTIVITY DETAIL: \$

BRUNSTING003596

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Form 1116 For calendar year 2011, or tax year beginning

and ending

2011

Name

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

27-6453100

Clenta@optycation Number

| Category of income                | PASSIVE INCOME | *************************************** |          | Regular Tax | X Alternative Minim | num Tax |
|-----------------------------------|----------------|---|----------|-------------|---------------------|---------|
| Name of foreign country           | VARIOUS        |   | <u> </u> |             | The second          |         |
| 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      |                |   |          |             |                     |         |
| 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            |   |          |             | A                   |         |
| Fiduciary share (2)               | 0.0000 %       | %                                       | %        | %           | %                   | 9       |

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

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| Form 1116 Page 1 Detai | l W | orks | heet |
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Form **1116** 

For calendar year 2011, or tax year beginning

and ending

2011

Name

ELMER H BRUNSTING DECEDENTS TR DTD

4-1-09 AS EST UTD 10-10-96

27-6453100

Clienta@enycation Number

| Category of income                         | PASSIVE INCOME |          |   | Regular Tax | _ Alternative Minimum | Tax <u>X</u> |
|--|----------------|----------|---|-------------|-----------------------|--------------|
| Name of foreign country                    | VARIOUS        |          |   |             |                       |              |
| 1a Gross income: (1)                       |                |          | 1 |             | 1                     |              |
| Other income                               | 3,851          |          |   |             |                       |              |
| Qualified dividends                        | 2,350          |          |   |             |                       |              |
| Short-term capital gain / loss             |                |          |   |             |                       |              |
| Long-term capital gain / loss              | 258            | <b></b>  |   |             |                       |              |
| 2 Expenses definitely related              |                |          |   |             |                       |              |
| 2s. Cortain itamizad daduationa            |                |          |   |             |                       |              |
| 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              |                | <u> </u> |   |             |                       |              |
| Deductions not definitely related          |                |          |   |             |                       | ļ            |
| (Add lines 3g, 4a, 4b, and 5)              |                |          |   |             |                       |              |
| 8 Foreign taxes paid or accrued            | 123            |          |   |             |                       |              |
| Fiduciary share (2)                        | 0.0000 %       | %        | % | %           | %                     | %            |

Region of the Beneficiary Share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule. (42) Fiduciary share is reported on Form 1116; beneficiary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

|   |   | a.gov/tax, and ending, and ending  |                       | lowa Fir                               | duciary Return                   |
|---|---|--|-----------------------|--|----------------------------------|
| *************************************** |   |  |                       |  | Check one:                       |
|   | me of                                   | rTrust 4-1-09 AS EST UTD 10-10-96  | 27-6453               | oyer ID Number                         | Estate                           |
|   |   | Address, and Title of Fiduciary  | ·····                 | ocial Security Number                  | Estate                           |
|   |   | FA BRUNSTING   | Decedents of          | Client                                 | Copy Trust                       |
|   |   | B BLOOMINGDALE CIR   |                       | Onoric                                 |                                  |
|   |   | TORIA TX 77904   | lowa County is        | n which                                | X Complex Trust                  |
|   |   | STEE   | estate is pend        |  | Bankruptcy Estate                |
| *************************************** | *************************************** | of Attorney, Mailing Address (city, state, ZIP)  |                       | 9                                      | Dankruptcy Estate                |
|   |   | DACE KUNZ-FREED  | -                     |  | If trust, check one:             |
| 1                                       | 48(                                     | 00 ST MARYS LANE, SUITE 230  | Probate No.           |  | X Testamentary                   |
|   |   | STON TX 77079  |                       |  |                                  |
| At                                      | ome                                     | y's Phone Number 800-229-3002  | ·                     |  | Inter Vivos                      |
|   |   | on is granted to the attorney listed above to receive confidential tax information under lowa Cod  | e section 421.60 to   | o act as the trust or estate's repr    | esentative before the            |
|   |   | rtment of Revenue and to make written or oral presentations on behalf of the trust or estate. or returns been filed for this estate or trust? $X$ Yes $\bigcap$ No $\bigcap$ Is Income Ta  | x Certificate o       | f Acquittance requested?               | Yes X No                         |
|   |   |  |                       | Yes X No                               |                                  |
|   |   |  |                       |  |                                  |
|   |   | Dividends. Enter full amount. Interest   |                       |  |                                  |
|   |   | Interest Income from partnerships and other fiduciaries. Attach supporting schedule.   |                       |  |                                  |
| П                                       | ! 4                                     | Net rents and royalties  | .,,,,,, 0             | 41,938                                 |                                  |
| Ĉ                                       | 5.                                      | Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.   | 5.                    |  |                                  |
| TMCCN                                   | 6.                                      | Net gain (loss) from capital assets  |                       |  |                                  |
| •                                       | •                                       | Ordinary gains (losses). Attach federal form 4797.   | 7.                    |  |                                  |
|   | 8.                                      | Other income. State nature of income.  | 8.                    |  |                                  |
|   |   | Total income. Add lines 1 through 8.   |                       |  | 53,538▲                          |
|   | 10.                                     | Interest. Enter on Schedule D, page 2.   | 10                    |  |                                  |
|   | 11.                                     | Taxes. Enter on Schedule D, page 2.  | 11                    | 8,875                                  |                                  |
|   | 12.                                     | Fiduciary fees. Enter on Schedule D, page 2.   | 12                    | ······································ |                                  |
|   | 13.                                     | Charitable deduction from income in compliance with Will or Trust instrument.  | 13                    |  |                                  |
| Z                                       |   | Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. $\dots$   |                       |  |                                  |
| Ç                                       | -                                       | Other deductions not subject to 2% floor. Enter on Schedule D, page 2.   |                       |  |                                  |
| <u>`</u>                                |   | Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. $\dots$  |                       |  |                                  |
| e E                                     |   | Total. Add lines 10 through 16.  |                       |  |                                  |
| voucher here.                           |   | Balance. Subtract line 17 from line 9  |                       | 18. <u> </u>                           | 44,663▲                          |
| YOUC                                    |   | Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)   |                       | 41,100                                 |                                  |
| tand                                    |   | T  |                       | 21                                     | 41,155                           |
| Staple payment an                       |   | Taxable income of fiduciary. Subtract line 21 from line 18. <b>Must be zero on final</b>   |                       | , . , , , , ,                          |                                  |
| Б. —                                    |   | mplete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.   |                       |  |                                  |
| Stap                                    |   | Compute tax from rate Schedule E, page 2.  | 23.                   | 31                                     |                                  |
| ×                                       | 24.                                     | Iowa lump sum tax. Attach federal Schedule 4972.   |                       |  |                                  |
| ₽.                                      | 25.                                     | lowa minimum tax. Attach IA 6251.  |                       |  |                                  |
| Ç                                       |   | Tax before credits. Add lines 23 through 25.   |                       |  | 31                               |
| Ë                                       |   | Personal exemption credit. This is a nonrefundable credit.   |                       |  |                                  |
| <u> </u>                                | 28.                                     | Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and  |                       |  |                                  |
| ç                                       | 20                                      | Schedule IA 130 or IA 1041 Schedule C.  Motor fuel tax credit. Attach Schedule IA 4136.  |                       |  |                                  |
| C                                       | 30.<br>30                               | Other credits. Attach IA 148 Tax Credits Schedule.   | 30                    |  |                                  |
|   | 31.                                     | Total credits. Add lines 27 through 30.  | .,                    | 31                                     | 40                               |
|   |   | Tax liability. Subtract line 31 from 26.   |                       |  | . 0                              |
| Щ                                       | 33.                                     | Tax paid with additional lowa Fiduciary Income Tax Payment Voucher   |                       | 33.                                    |                                  |
| C                                       | 34.                                     | Refund. If line 33 is larger than line 32, enter the difference.   |                       | 34.                                    |                                  |
| X                                       | 35.                                     | Amount due. If line 33 is less than line 32, enter the difference.   |                       |  |                                  |
| F                                       | :                                       | Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Bo  |                       | ······                                 |                                  |
| ш                                       | DEC                                     |  |                       |  |                                  |
| Ω.<br>L                                 | rules                                   | LARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers a<br>wledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as require, and regulations issued under authority thereof. Note: State tax information may be disclosed to tax official institutions understand. | s of another state or | of the United States for tax           |                                  |
|   | Sign                                    | inistrative purposes.<br>ature of fiduciary or officer representing fiduciary  |                       |  | Date                             |
| Z                                       | Sign                                    | ature of preparer other than fiduciary Preparer's ID No. Address 540   | NORTH MAIN            | AVENUE                                 | Date                             |
| Ū,                                      | •                                       | ICHARD K RIKKERS CPA 42-1277139 SIO  | UX CENTER, I.         | A 51250-1824                           | 04/05/12                         |
| CS                                      |   |  |                       | BRUNS                                  | TING003602<br>63-001a (11/16/11) |

| ELMER H                        | BRUNSTING DECEDEN                         | rs tr di             | rD 27                                   | -645310                                 | o <b>Fi</b>                            | <u>duciary Sched</u> ı                        | <u>ules A, B, D, and E</u>              |
|--------------------------------|---|----------------------|---|---|--|---|---|
| Schedule A                     | - Background Information:                 | Answer all a         | applicable qu                           | estions.                                |  |   |   |
| Date estat                     | e was opened or created:                  |                      | *************************************** | 2.                                      | Date of dec                            | edent's death:                                |   |
| <ol><li>Decedent'</li></ol>    | s business or occupation:                 |                      | ······                                  | 4.                                      | Decedent's                             | age at death:                                 | · · · · · · · · · · · · · · · · · · ·   |
| 5. Was a ded                   | cedent's final return filed?              | <b></b>              |   |   |  | lecedent create trust?                        | Yes No                                  |
| <ol><li>7. Did deced</li></ol> | ent file IOWA return(s) up to the dat     | e of death?          | Yes 1                                   | lo If no, attac                         | h earnings st                          | atement or explant 6                          | Nicke OPY                               |
| 8. Enter dece                  | edent's name and address:                 |                      |   |   |  |   |   |
|                                |   |                      |   |   |  |   |   |
| 9. Name and 9                  | Social Security No. of decedent's spouse, | if any:              |   |   |  |   |   |
|                                | e(s) of executor(s):                      |                      |   |   | <del></del>                            | · · · · · · · · · · · · · · · · · · ·         | · · · · · · · · · · · · · · · · · · ·   |
| 11. Enter date                 | (s) and amount(s) of executor's fee       | s paid to execu      | tor(s):                                 | pulsera y                               |  |   | - Constant                              |
|                                | al audit been made on prior returns       |                      |   |   | h                                      | s an audit now in the pro                     | ocess? Yes X No                         |
|                                | enses of administration or selling exp    |                      |   |   | purposes?                              | Yes X No                                      |   |
| _                              | fiduciary withhold on income distrib      |                      |   |   | Yes                                    | X No  | (******)                                |
| 15. Does the                   | estate/trust elect to recognize the ga    | in or loss on a      | distribution of                         | property under                          | section IRC (                          | 543(d)(e)? Yes                                | X No                                    |
| Schedule E                     | 3 - Beneficiaries' Shares of              | Income an            | d Credits:                              | Attach additional                       | pages as nece                          | ssary. In lieu of Sch. B, atta                | ch federal Sch. K-1.                    |
|                                |   |                      | Beneficiary /                           | A Ben                                   | eficiary B                             | Beneficiary C                                 | TOTALS                                  |
| 1. Names of                    | each beneficiary                          | 1.                   | SEE SCH                                 | EDULE K                                 | -1 EQU                                 | VALENT(S)                                     |   |
| 2. Social Sec                  | curity Number                             | 2.                   |   |   |  |   |   |
| 3. Address                     | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   | ~ l                  |   |   |  |   |   |
| 4. lowa resid                  | ent (Yes/No)                              |                      |   |   |  |   |   |
| 5. Net short-                  | erm capital gain                          | 5.                   |   |   |  |   |   |
| 6. Net long-te                 | erm capital gain (100%)                   | 6.                   |   |   |  |   |   |
|                                | on and depletion                          | _ !                  |   |   |  |   |   |
| 8. Ordinary is                 | ncome subject to lowa income tax          | 8                    |   |   |  |   | 41,155                                  |
| 9. Income no                   | t subject to lowa income tax              | 9                    |   |   |  |   |   |
| 10. Excess de                  | ductions                                  | 10.                  |   |   |  |   |   |
|                                | NG IOWA NONRESIDENT INCOM                 | , , , , , , ,        |   |   |  | T   | <del></del>                             |
| 11. Iowa incor                 | ne tax withheld, if any                   | 11.                  |   |   |  |   |   |
|                                | g agent's identification number           |                      |   |   | ····                                   |   |   |
| Schedule E                     | ) - Explanation of Expense                | 5                    |   |   |  |   | i                                       |
|                                |   |                      |   |   |  |   |   |
| Line No.                       |   |                      | Explanation                             | ገ                                       |  |   | Amount                                  |
| 11                             | TAX EXPENSE- STM                          | T. T                 |   |   |  |   | 8,875                                   |
|                                |   |                      | *************************************** |   | ······································ | <del> '</del>                                 |   |
|                                |   |                      |   |   |  |   |   |
| · · · ·                        |   |                      | ······································  |   |  |   |   |
|                                |   |                      |   | *************************************** |  |   |   |
|                                |   |                      |   |   |  | <u>, , , , , , , , , , , , , , , , , , , </u> | , |
|                                |   |                      |   |   |  |   |   |
|                                |   |                      |   |   |  |   |   |
| Scheaule E                     | - Tax Rates                               |                      |   |   |  |   |   |
|                                | Taxable Income<br>Over But                | Not Over             |   | Tax Ra                                  |  | xcess<br>Over                                 |   |
|                                | \$0                                       | \$1,439              | \$0.00                                  | + (0.36%                                | -                                      | \$0)  |   |
|                                | \$1,439                                   | \$2,878              | \$5.18                                  | + (0.72%                                |  | 1,439)  |   |
|                                | \$2,878<br>\$5,756                        | \$5,756<br>\$12,951  | \$15.54<br>\$85.48                      | + (2.43%<br>+ (4.50%                    |  | (2,878)<br>(5,756)                            |   |
|                                | \$12,951                                  | \$21,585             | \$409.26                                | + (6.12%                                |  | 2,951)  |   |
|                                | \$21,585                                  | \$28,780             | \$937.66                                | + (6.48%                                |  | 21,585)                                       |   |
|                                | \$28,780<br>\$43,170                      | \$43,170<br>\$64,755 | \$1,403.90<br>\$2,382.42                | + (6.80%<br>+ (7.92%                    |  | (8,780)<br>(3,170)                            |   |
|                                | \$64,755                                  | over                 | \$4,091.95                              | + (8.98%                                |  | 64,755)                                       | and the companion was                   |
|                                |   |                      |   | ÷                                       |  |   |   |
|                                |   |                      |   |   |  |   | 63-0016 (09/21/11)                      |

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

| Name of Estate or Trust  | Fede     | Federal Identification Copy |          |  |  |
|--|----------|-----------------------------|----------|--|--|
| ELMER H BRUNSTING DECEDENTS TR DTD   | 27-      | -6453100                    | . •      |  |  |
| 4-1-09 AS EST UTD 10-10-96   |          | Column B                    | Column A |  |  |
| <u> </u>   | All So   | All Source (from IA 1041)   |          |  |  |
| Ordinary dividend income   | 1.       | 8,092                       |          |  |  |
| 2. Taxable interest income   |          |                             |          |  |  |
| 3. Income from partnerships and other fiduciaries                                      |          |                             |          |  |  |
| Net rents and royalties  |          | 41,938                      | 41,938   |  |  |
| Net business and farm income (loss)  |          |                             |          |  |  |
| 6. Net gain (loss) from capital assets   |          | 3,508                       |          |  |  |
| 7. Ordinary gains (losses) from federal form 4797                                      |          |                             |          |  |  |
| 8. Other income  |          |                             |          |  |  |
| 9. Total income  |          | 53,538                      | 41,938   |  |  |
| 10. Distribution to beneficiaries  |          | 41,155                      | 34,498   |  |  |
| 11. Undistributed Net income (subtract line 10 from line 9)                            |          | 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%)                    | 3000000  |                             | 39.9     |  |  |
| 14. Iowa tax on total income from line 23, IA 1041                                     | 2000000  |                             | 31       |  |  |
| 15. Personal exemption credit from line 27, IA 1041                                    | 20000000 |                             | \$ 40.00 |  |  |
| 16. Tax after credits (subtract line 15 from line 14)                                  | 300000   |                             |          |  |  |
| 17. Nonresident tax credit (multiply line 16 by line 13 and enter on line 28, IA 1041) | 30000000 |                             |          |  |  |

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              |   |   | Amended K-1 |
| ELMER H BRUN               | ISTING DECEDENTS TR DTD                       |   |             |
| 4-1-09 AS ES               | T UTD 10-10-96                                | <u>Client</u>   | CODMhai K-1 |
| Beneficiary's identifying  | number ▶ 481-30-4685                          | Estate's or trust's EIN ▶ 27-6453100                    |             |
| Beneficiary's name, addres | ss, and ZIP code                              | Fiduciary's name, address, and ZIP code ANITA BRUNSTING |             |
| NELVA BRUNST               | ING   | TRUSTEE   |             |
| 13630 PINERO               | OCK LN  | 2003 BLOOMINGDALE CIR                                   |             |
| HOUSTON                    | TX 77079-5914                                 | VICTORIA TX 7   | 7904        |
| Resident state             | : TEXAS                                       |   |             |
|                            |   |   |             |

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

| 1 Ben       | eficiary's Share of Federal Taxable Income     | 1       | 50,030 | This data presented for information only |
|-------------|--|---------|--------|--|
| Inco        | ome  | •       |        |  |
| 2 Int       | terest   | 2       |        | Schedule B, Part I or IA 126, line 2     |
| 3 Or        | rdinary dividends                              | 3       |        | Schedule B, Part II or IA 126, line 3    |
| 4a Ne       | et short-term capital gains                    | 4 a     |        | Form IA 1040, line 6 or IA 126, line 6   |
|             | et long-term capital gains                     |         |        | Form IA 1040, line 6 or IA 126, line 6   |
| <b>5</b> Bu | usiness / Nonpassive                           |         |        |  |
| а           | Income   | 5 a     |        | ٦  |
|             | Depreciation                                   |         |        | Net amount to: Form IA 1040, line 10 or  |
|             | Depletion                                      |         |        | Form IA 126, line 10                     |
|             | Amortization                                   |         |        | ,<br>,                                   |
| 6 Re        | ental and Passive                              |         |        |  |
| а           | Income   | , , 6 а | 34,498 | ٦  |
| b           | Depreciation                                   | b       |        | Net amount to: Form IA 1040, line 10 or  |
|             | Depletion                                      |         |        | Form IA 126, line 10                     |
|             | Amortization                                   |         |        |  |
| 7 Dist      | tributions in the Final Year of Estate / Trust |         |        |  |
| a Ex        | cess deductions on termination                 | 7a      |        | Schedule A, line 21                      |
| b St        | nort-term capital loss carryover               | b       |        | Form IA 1040, line 6 or IA 126, line 6   |
| <b>c</b> Lo | ong-term capital loss carryover                | с       |        | Form IA 1040, line 6 or IA 126, line 6   |
|             | et operating loss (NOL) carryover              |         |        | Form IA 1040, line 14 or IA 126, line 14 |
| 8 Tax       | Preference Items                               |         |        |  |
| a Ad        | ccelerated depreciation                        | 8а      |        | Form IA 6251                             |
| <b>b</b> De | epletion                                       | b       |        | Form IA 6251                             |
| c An        | mortization                                    | с       |        | Form IA 6251                             |
|             | clusion items                                  |         | •      | Form IA 8801                             |
|             | er Items                                       |         |        |  |
| <b>a</b> Ta | ax-exempt interest                             | 9а      |        | This data presented for information only |
|             | state tax deduction                            |         |        | This data presented for information only |
| c W         | ithholding                                     | с       |        | This data presented for information only |

Additional Information:

# 9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 lowa Statements

FYE: 12/31/2011

# Statement 1 - Form IA 1041, Page 2, Schedule D - Taxesient Copy

| Description            | Amount  |
|------------------------|---------|
| PAGE 1 - TAX EXPENSE   | \$0     |
| FEDERAL TAXES PAID     | 8,875   |
| TOTAL IOWA TAX EXPENSE | \$8,875 |

9834X2012

| 98342  | <del>(2012</del>   |             |  |   |   |   |
|--------|--|-------------|--|---|---|---|
| Om     | 1041 (2011) BRUNSTING IRREVOCABLE LIFE 76-6124195  |             |  |   | E                                       | Page 2                                  |
|        | hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income full  | nd          | ······································ |   |   | ugo -                                   |
| 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      |  | 1           |  |   |   |   |
| 4      | Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes   | طاا         | ňt                                     | Conv                                    |   |   |
| 5      |  |             | 5                                      | <u>oopj</u>                             |   |   |
| 6      | Add lines 3 and 4 Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable   | ·           | <u> </u>                               |   |   |   |
| •      | The state of the s |             | 6                                      |   |   |   |
| 7      | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13   |             | 7                                      |   |   |   |
|        | hedute B Income Distribution Deduction   | <u>l</u>    | L                                      |   | *************************************** | *************************************** |
| 1      | Adjusted total income (see instructions)   | T           | 1                                      |   |   | 167                                     |
| 2      | A. 25  |             | 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   | ·  -        |  |   |   | <u>~</u>                                |
| -      | as a positive number   |             | 6                                      |   |   |   |
| 7      | Distributable net income.Combine lines 1 through 6. If zero  | .  -        |  |   |   |   |
|        | or less, enter -0-   |             | 7                                      |   |   | 167                                     |
| 8      | If a complex trust, enter accounting income for the tax year as  | · 🛭         |  |   |   |   |
|        | determined under the governing instrument and applicable local law 8 16  | 7           |  |   |   |   |
| 9      | Income required to be distributed currently  |             | 9                                      |   |   | 167                                     |
| 0      | 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                                     | *************************************** | *************************************** | 167                                     |
| 2      | Enter the amount of tax-exempt income included on line 11  |             | 12                                     |   | ******                                  |   |
| 13     | Tentative income distribution deduction. Subtract line 12 from line 11   |             | 13                                     |   |   | 167                                     |
| 4      | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-   | ·           | 14                                     |   |   | 167                                     |
| 5      | Income distribution deduction.Enter the smaller of line 13 or line 14 here and on page 1, line 18  |             | 15                                     |   |   | 167                                     |
| Sc     | hedute G Tax Computation (see instructions)  |             |  |   |   |   |
| 1      | Tax: a Tax on taxable income (see instructions) 1a   |             |  |   |   |   |
|        | b Tax on lump-sum distributions. Attach Form 4972 1b   |             |  |   |   |   |
|        | c Alternative minimum tax (from Schedule I (Form 1041), line 56)   | 0           |  |   |   |   |
|        | d Total. Add lines 1a through 1c   | ▶ [_        | 1d                                     |   |   | 0                                       |
| 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   | <b>&gt;</b> | 3                                      |   |   | 0                                       |
| 4      | Subtract line 3 from line 1d. If zero or less, enter -0-   | . L         | 4                                      |   |   | 0                                       |
| 5      | Recapture taxes. Check if from: Form 4255 Form 8611  | . L         | 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                                      |   | 1                                       | 0                                       |
|        | Other Information  |             |  |   | Yes                                     |   |
| 1      | Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses  |             |  |   |   | X                                       |
| _      | Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$  |             |  |   |   |   |
| 2      | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any   |             |  |   |   |   |
| _      | individual by reason of a contract assignment or similar arrangement?  |             |  |   |   | X                                       |
| 3      | At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority   |             |  |   |   |   |
|        | over a bank, securities, or other financial account in a foreign country?  |             |  |   | *******                                 | X                                       |
|        | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the   |             |  |   |   |   |
|        | foreign country  |             |  |   |   | ŧ i                                     |
| 4      | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a  |             |  |   |   |   |
| 5      | foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions  Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see   |             | <i>.</i>                               |   |   | X                                       |
|        | the instructions for required attachment   |             |  |   |   | X                                       |
| 6      | If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)  |             |  |   |   |   |
| 7<br>8 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)  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   |             |  | ▶ ∐                                     |   | ļ 🧓                                     |
| 9      | Are any present or future trust beneficiaries skip persons? See instructions   |             | <u></u>                                |   |   | X                                       |

#### SCHEDULE I (Form 1041)

#### **Alternative Minimum Tax—Estates and Trusts**

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

OMB No. 1545-0092

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

| P  | art I Estate's or Trust's Share of Alternative Minimum Taxable Income                                |       |     |
|----|--|-------|-----|
| 1  | Adjusted total income or (loss) (from Form 1041, line 17)  | 1     | 167 |
| 2  | Interest   |       |     |
| 3  | Taxes  |       |     |
| 4  | Miscellaneous itemized deductions (from Form 1041, line 15b)   |       |     |
| 5  | Refund of taxes  | طیس ا | )   |
| 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)  | 1 _ 1 |     |
| 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)                           | 15    |     |
| 16 | Loss limitations (difference between AMT and regular tax income or loss)                             | 16    |     |
| 17 | Circulation costs (difference between regular tax and AMT)   | 1 1   |     |
| 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   | 1 00  |     |
| 23 | Other adjustments, including income-based related adjustments  |       |     |
| 24 | Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) | 24 (  |     |
| 25 | Adjusted alternative minimum taxable income. Combine lines 1 through 24                              | 25    | 167 |
|    | Note: Complete Part II below before going to line 26.  |       |     |
| 26 |  | 67    |     |
| 27 | Estate tax deduction (from Form 1041, line 19)   |       |     |
| 28 | Add lines 26 and 27  | 28    | 167 |
| 29 | Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25       | 29    |     |

- \$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.

If line 29 is:

• \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

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

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

Schedule I (Form 1041) (2011)

BRUNSSUNGO (030 | 18 mm 1041) (2011)

72

73

73

If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.

Subtract line 67 from line 61 71

If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28)

Add lines 63, 70, and 72

Multiply line 71 by 25% (.25)

and subtract \$3,500 from the result

Enter the smaller of line 73 or line 74 here and on line 52

| Schedule K-1 | 201        |
|--------------|------------|
| (Form 1041)  | <b>2</b> U |

Department of the Treasury Internal Revenue Service

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

# Beneficiary's Share of Income, Deductions,

| Ç, | See back of form and instructions.                              |
|----|---|
|    | Part I Information About the Estate or Trust                    |
| A  | Estate's or trust's employer identification number              |
|    | 76-6124195  |
| 8  | Estate's or trust's name  |
|    | BRUNSTING IRREVOCABLE LIFE<br>INSURANCE TRUST                   |
| C  | 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  | X Check if this is the final Form 1041 for the estate or trust  |

| Final K-1       | Amended K-1                  | OMB No. 154 |
|-----------------|------------------------------|-------------|
| art III Benefic | iary's Share of Current Year | Income,     |

| <u>.</u> . | •  | 34                                     | ''                                      | raiai year deductions              |
|------------|----|--|---|------------------------------------|
| <b>-</b> ' | 2a | Ordinary dividends                     | CI                                      | ient Copy                          |
|            | 2b | Qualified dividends                    |   |                                    |
| <b>***</b> | 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          |   |                                    |
|            | 8  | Other rental income                    | 13                                      | Credits and credit recapture       |
|            | 9  | Directly apportioned deductions        |   |                                    |
|            |    |  | -                                       |                                    |
|            |    |  | E *                                     | Other information 34 STMT          |
|            | 10 | Estate tax deduction                   | *************************************** |                                    |
|            |    | l .                                    |   |                                    |
|            |    |  |   |                                    |

Information About the Beneficiary 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

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

H X Domestic beneficiary

| •  |  | X                | Final K-1 Amended K  | -1         | ىلىنىلطط<br>OMB No. 1545-0092      |
|--|--|------------------|--|------------|------------------------------------|
| Schedule K-1<br>(Form 1041)                            | 2011   | P33333333        | <b></b>  | re of      | Current Year Income,               |
| Department of the Treasury<br>Internal Revenue Service | For calendar year 2011, or tax year beginning $\frac{12/31/2011}{}$ ,                              | 1                | Interest income 34   | 11         | Final year deductions              |
|  | or tax year beginning $\frac{12/31/2011}{03/31/2012}$ , and ending $\frac{03/31/2012}{03/31/2012}$ | 2a               | Ordinary dividends   | C          | ent Copy                           |
| Beneficiary's Share Credits, etc.                      | of Income, Deductions,  See back of form and instructions.   | 2b               | Qualified dividends  |            | -                                  |
|  | n About the Estate or Trust  | 3                | Net short-term capital gain  |            |                                    |
| A Estate's or trust's employer identific               | 1  | 4a               | Net long-term capital gain   |            |                                    |
| 76-6124195   |  | 4b               | 28% rate gain  | 12         | Alternative minimum tax adjustment |
| B Estate's or trust's name                             |  | 4c               | Unrecaptured section 1250 gain   | <b>-</b>   |                                    |
| DOMESTIC TOD   |  |                  | Othornoidsia and   |            |                                    |
| INSURANCE TRU  C Fiduciary's name, address, city, sta  |  | 5                | Other portfolio and nonbusiness income   | ļ          |                                    |
| ANITA BRUNSTI  |  | 6                | Ordinary business income   |            |                                    |
| TRUSTEE  |  | 7                | Net rental real estate income  |            |                                    |
| 2003 BLOOMING<br>VICTORIA                              | TX 77904   | 8                | Other rental income  | 13         | Credits and credit recapture       |
|  |  | 9                | Directly apportioned deductions  |            |                                    |
| D Check if Form 1041-T was file                        | ed and enter the date it was filed   |                  |  |            |                                    |
|  |  |                  |  | 14         | Other information                  |
| E X Check if this is the final Form                    | 1041 for the estate or trust   |                  |  | <u>E *</u> | 34 STM                             |
|  |  | 10               | Estate tax deduction   |            |                                    |
|  | n About the Beneficiary  |                  | 1  |            | , ,                                |
| F Beneficiary's identifying number 509-56-6228         |  |                  |  |            |                                    |
| G Beneficiary's name, address, city, s                 | state, and ZIP code  |                  |  |            |                                    |
|  |  |                  |  | -          |                                    |
| CAROLE BRUNST  | ING  |                  |  |            |                                    |
| 5822 JASON<br>HOUSTON                                  | TX 77074   | i                | ee attached statement for addi   |            |                                    |
| MOOD TON   |  | ber<br>dec       | te. A statement must be attact<br>neficiary's share of income and<br>ductions from each business, r<br>er rental activity. | direc      | tly apportioned                    |
| · · · · · · · · · · · · · · · · · · ·                  |  | For IRS Use Only |  |            |                                    |
| H X Domestic beneficiary                               | Foreign beneficiary  | [ 윤              |  |            |                                    |

H X Domestic beneficiary

33STMT

| 9834                                    | X2012  |   | ,,         |  |                  | 661:  |
|---|--|---|------------|--|------------------|---|
|   | edule K-1<br>rm 1041)                                  | 2011  |            | Final K-1 Amended K- art III Beneficiary's Shar Deductions, Credi  | e of (           | OMB No. 1545-C<br>Current Year Income,<br>d. Other Home |
| Depar                                   | tment of the Treasury<br>al Revenue Service            | For calendar year 2011, or tax year beginning $\frac{12/31/2011}{}$ . | 1          | Interest income 33   | 11               | Final year deductions                                   |
|   |  | and ending $03/31/2012$   | 2a         | Ordinary dividends   | CI               | ient Copy   |
|   | neficiary's Share o                                    | of Income, Deductions,  | 2b         | Qualified dividends  |                  |   |
|   | *  | See back of form and instructions.  About the Estate or Trust         | 3          | Net short-term capital gain  |                  |   |
| Α (                                     | Estate's or trust's employer identificati              | on number   | 4a         | Net long-term capital gain   |                  |   |
| *************************************** | 76 - 6124195 Estate's or trust's name                  |   | 4b         | 28% rate gain  | 12               | Alternative minimum tax adjustment                      |
|   |  |   | 4c         | Unrecaptured section 1250 gain   |                  |   |
|   | BRUNSTING IRRE<br>INSURANCE TRUS                       | ľ   | 5          | Other portfolio and nonbusiness income   |                  |   |
|   | Fiduciary's name, address, city, state, ANITA BRUNSTIN |   | 6          | Ordinary business income   |                  |   |
|   | TRUSTEE<br>2003 BLOOMINGD                              | ALE CIR   | 7          | Net rental real estate income  | 13               | Credits and credit recapture                            |
|   | VICTORIA   | TX 77904  | 8          | Other rental income  |                  |   |
|   |  |   | 9          | Directly apportioned deductions  | <b>-</b>         |   |
| D [                                     | Check if Form 1041-T was filed a                       | and enter the date it was filed                                       |            |  | 14               | Other information                                       |
| E (                                     | X Check if this is the final Form 104                  | F1 for the estate or trust  |            |  | <u> </u>         | 33 S7   |
|   |  |   | 10         | Estate tax deduction   | <u> </u>         |   |
| F                                       | art II Information a                                   | About the Beneficiary   |            |  |                  |   |
|   | Beneficiary's identifying number                       |   |            |  |                  |   |
|   | 509-56-6234<br>Beneficiary's name, address, city, stat | e, and ZIP code   |            |  |                  |   |
|   | CARL BRUNSTING   |   |            |  |                  |   |
|   | 5629 FLACK<br>HOUSTON                                  | TX 77081  | Not<br>ben | ee attached statement for addit<br>te. A statement must be attach<br>reficiary's share of income and<br>ductions from each business, r | ed sh<br>I direc | owing the<br>tly apportioned                            |

ed ınd other rental activity.

For IRS Use Only



H X Domestic beneficiary

Foreign beneficiary

|  |   |  | X   | Final K-1 Ar                           | mended K-1                              | ط ف ف ط ط<br>OMB No. 1545-0092        |
|--|---|--|---|--|---|---------------------------------------|
| Schedule  <br>(Form 104                      | 1)  | 2011   | Pa  |  |   | Current Year Income,<br>d Other Items |
| Department of the<br>Internal Revenue        | Service   | endar year 2011, year beginning $12/31/2011$ , | 1   | Interest income 3.3                    | 11                                      | Final year deductions                 |
|  | or tax y<br>and en  | / /  | 2a  | Ordinary dividends                     | CI                                      | ient Copy                             |
| Benefici<br>Credits,                         |   | come, Deductions,                              | 2b  | Qualified dividends                    |   |                                       |
| Part I Information About the Estate or Trust |   |  | 3   | Net short-term capital gain            |   |                                       |
| A Estate's or t                              | trust's employer identification number  | er   | 4a  | Net long-term capital gain             |   |                                       |
| 76-61  | 124195  |  | 4b  | 28% rate gain                          | 12                                      | Alternative minimum tax adjustment    |
| B Estate's or t                              | irust's name  |  | 4c  | Unrecaptured section 1250 gair         | )                                       |                                       |
| INSU   | STING IRREVOCA RANCE TRUST name, address, city, state, and ZIP                            |  | 5   | Other portfolio and nonbusiness income |   |                                       |
| ·  | A BRUNSTING   | ·  | 6   | Ordinary business income               | *************************************** |                                       |
| TRUST  |   | CIR  | 7   | Net rental real estate income          | 13                                      | Credits and credit recapture          |
| VICTO  |   | TX 77904                                       | 8   | Other rental income                    |   |                                       |
| , ,,   |   |  | 9   | Directly apportioned deductions        | ;                                       |                                       |
| D Check                                      | if Form 1041-T was filed and enter  | the date it was filed                          |   |  | 14                                      | Other information                     |
|  |   |  |   |  | E *                                     | 33 STM                                |
| E X Check                                    | $\left  \frac{X}{X} \right $ Check if this is the final Form 1041 for the estate or trust |  | 10  | Estate tax deduction                   | *************************************** |                                       |
| Part II                                      | Information About   | the Beneficiary                                |   |  |   |                                       |
|  | s identifying number<br>25 – 5947   |  |   |  |   |                                       |
|  | s name, address, city, state, and ZII   | P code   |   |  |   |                                       |
|  |   |  |   |  | -                                       |                                       |
|  | AMY BRUNSTING<br>2582 COUNTRY LEDGE DR<br>NEW FRAUNFELS TX 78132-4109                     |  | *\$6  | e attached statement fo                | or additional i                         | information                           |
| NEW I  |   |  | 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                               |   |  |   |                                       |
| H X Dome                                     | estic beneficiary   | Foreign beneficiary                            | ш.  |  |   |                                       |

| 9834X2012   |  |              |                 |                                   |                                 | 6611 <b>.</b>                            |
|---|--|--------------|-----------------|-----------------------------------|---------------------------------|--|
| Schedule K-1                                      | 2011   | 2000000000   | Final K-1       | L                                 | ded K-1                         | OMB No. 1545-00:<br>Surrent Year Income, |
| (Form 1041)                                       | 2011   | 1            | art III B       | eductions. C                      | redits, an                      | d Other Items                            |
| Department of the Treasury                        | For calendar year 2011,                                      | 1            | Interest incon  |                                   | 11                              | Final year deductions                    |
| Internal Revenue Service                          | or tax year beginning $12/31/2011$                           | . L          |                 | 33                                |                                 |  |
|   | and ending 03/31/2012  | 2a           | Ordinary divid  | lends                             | Cl                              | ient Copy                                |
| Panafiaian'a Shar                                 | of Income Deductions   | 2b           | Qualified divid | dends.                            |                                 |  |
| Credits, etc.                                     | e of Income, Deductions,  See back of form and instructions. |              |                 |                                   | İ                               |  |
| Orealts, etc.                                     | See back of form and instructions.                           | 3            | Net short-term  | n capital gain                    |                                 |  |
| Part I Informatio                                 | n About the Estate or Trust                                  |              |                 |                                   |                                 |  |
| A Estate's or trust's employer identifi           | ication number   | 4a           | Net long-term   | capital gain                      |                                 |  |
| 76-6124195  |  | 4b           | 28% rate gair   | 3                                 | 12                              | Alternative minimum tax adjustment       |
| B Estate's or trust's name                        |  |              |                 |                                   |                                 |  |
|   |  | 4c           | Unrecaptured    | l section 1250 gain               |                                 |  |
|   | REVOCABLE LIFE   | 5            | Other portfolio |                                   |                                 |  |
| INSURANCE TRU                                     |  | _            | nonbusiness     | income                            | ļ                               |  |
| C Fiduciary's name, address, city, st             | ate, and ZIP code  | 6            | Ordinary busi   | inore income                      |                                 |  |
| ANITA BRUNSTI                                     | NG   | "            | Ordinary busi   | ness acome                        |                                 |  |
| TRUSTEE   |  | 7            | Net rental rea  | al estate income                  |                                 |  |
| 2003 BLOOMING                                     | DALE CIR   |              |                 |                                   | 13                              | Credits and credit recapture             |
| VICTORIA  | TX 77904   | 8            | Other rental is | acome                             |                                 |  |
|   |  |              | Discrete        | ation and all advertising         |                                 |  |
|   |  | - 9          | Directly appor  | rtioned deductions                | <b></b>                         |  |
| D Check if Form 1041-T was fil                    | ied and enter the date it was filed                          | <del> </del> |                 |                                   |                                 | ·  |
| Silver and to the transfer                        | ou and and all sale it the lines                             |              |                 |                                   | 14                              | Other information                        |
| ·   |  |              |                 |                                   | E*                              | 33 ST1                                   |
| E X Check if this is the final Form               | 1041 for the estate or trust                                 |              |                 |                                   |                                 |  |
|   |  | 10           | Estate tax de   | duction                           |                                 |  |
| Part II Informatio                                | n About the Beneficiary                                      |              |                 |                                   |                                 |  |
| F Beneficiary's identifying number                | •  | 1            |                 |                                   |                                 | ***************************************  |
| 457-25-1860                                       |  |              |                 |                                   |                                 |  |
| G Beneficiary's name, address, city,              | state, and ZIP code  |              |                 |                                   |                                 |  |
|   |  |              |                 |                                   |                                 |  |
| ANITA BRUNSTI                                     | -NTG   |              |                 |                                   |                                 |  |
| 203 BLOOMINGE                                     |  | *0.          | a attached      | statement for a                   | additional i                    |  |
| VICTORIA  | TX 77904   | i            |                 |                                   |                                 |  |
|   |  |              |                 | nent must be at<br>hare of income |                                 | •  |
|   |  |              | _               |                                   |                                 | eal estate, and                          |
|   |  | 1            | er rental ac    |                                   | , , _ , , , , , , , , , , , , , |  |
| -   |  |              |                 |                                   |                                 |  |
|   |  | 1            |                 |                                   |                                 |  |
|   |  |              |                 |                                   |                                 |  |
|   |  |              |                 |                                   | WWW.                            |  |
| Mark A. A. C. | en e                     | Magazi da P  |                 |                                   |                                 |  |

For IRS Use Only



Foreign beneficiary

H X Domestic beneficiary

and the Transit

**Preparer Explanation for Not Filing Electronically** 

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

OMB No. 1545-2200

Attachment Sequence No.

173

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

BRUNSTING IRREVOCABLE LIFE

INSURANCE TRUST

Taxpayer's identifying number

| 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  More accurate returns  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 X 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:   |            |
| 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.  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |
|  |            |

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

76-6124195

FYE: 3/31/2012

### Federal Statements CAROLE BRUNSTING 509-56-6228

Client Copy

| Schedule K-1. | Box 14, | Code E - | <b>Net Investment</b> | Income Information |
|---------------|---------|----------|-----------------------|--------------------|
|               |         |          |                       |                    |

Description Amount
INTEREST INCOME \$ 34

76-6124195 FYE: 3/31/2012

# Federal Statements CARL BRUNSTING 509-56-6234

**Client Copy** 

Description Amount
INTEREST INCOME \$ 33

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

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

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

IRS Use Only-Do not write or stable in this space.

|                                  |             | . W. III WITH IM G                     | IN HIVOHIO                                 | 1 47 170                              |                   |                                       |                             |                                       |  |                    |   |  |
|----------------------------------|-------------|--|--|---------------------------------------|-------------------|---------------------------------------|-----------------------------|---------------------------------------|--|--------------------|---|--|
| For the year Jan. 1-D            | ec. 31,     | 2011, or other tax year                | beginning                                  |                                       |                   |                                       | . 2011, endi                | ng                                    | , 20   | See                | sepai   | rate instructions.   |
| Your first name and ir           | nitial      |  | Last name                                  |                                       |                   |                                       |                             | DECE                                  | EASED  | Your               | social  | security number  |
| NELVA E                          |             |  | BRUNSTI                                    | NG                                    |                   |                                       |                             | 11/:                                  | 11/11  | 4                  | 81-   | 30-4685  |
| If a joint return, spous         | e's first   | name and initial                       |  |                                       |                   |                                       |                             |                                       |  |                    |   | cial security number   |
|                                  |             |  |  |                                       |                   |                                       |                             |                                       | <u> </u>   | <u>en</u>          | <u>t C</u>  | <u>copy</u>  |
| · ·                              |             | street). If you have a P.<br>NGDALE CI | ave a P.O. box, see instructions. Apt. no. |                                       |                   |                                       |                             |                                       | Make sure the SSN(s) above and on line 6c are correct. |                    |   |  |
|                                  |             | , and ZIP code. If you I               | · · · · · · · · · · · · · · · · · · ·      | s, also complet                       | te spaces below   | (see instructions                     | s).                         |                                       |  |                    |   | sidential Election Campaign  |
| VICTORIA                         |             |  | TX   | 7790                                  |                   | •                                     |                             |                                       |  |                    | if fili   | ck here if you, or your spouse<br>ng jointly, want \$3 to go to this |
| Foreign country name             | <del></del> |  | Foreign province/cou                       | inty                                  |                   |                                       |                             | Foreign pos                           | stal code  |                    |   | I. Checking a box below will<br>change your tax or refund.           |
|                                  |             | ļ                                      |  | •                                     |                   |                                       |                             |                                       |  |                    |   | You Spouse   |
| Filing Status                    | 1 2         | K Single                               |  |                                       |                   | 4 Hea                                 | ad of house<br>qualifying p | hold (with qui<br>erson is a ch       | alifying person). (Se<br>illd but not your dep         | e instri<br>endent | ictions.<br>, enter t   | ) If<br>this   |
|                                  | 2 [         | Married filing joint                   | iy (even if only one ha                    | d income)                             |                   |                                       | d's name h                  |                                       |  |                    |   |  |
| Check only one                   | 3 [         | Married filing sepa                    | rately. Enter spouse's                     | SSN above                             |                   | <b>5</b> Qu                           | alifying wido               | w(er) with de                         | ependent child   |                    |   |  |
| box.                             |             | and full name here                     |  |                                       |                   |                                       |                             |                                       |  |                    |   |  |
|                                  | 6a          | X Yourself. If                         | someone can cla                            | im you as a                           | dependent,        | , <b>do not</b> chec                  | k box 6a                    |                                       | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                |                    | }   | Boxes checked 1  |
| Exemptions                       | b           | Spouse                                 |  | * * * * * * * . * * . * . * . * . * . |                   | · · · · · · · · · · · · · · · · · · · |                             |                                       |  |                    | <u>. J</u>  | No. of children  |
|                                  | c           | Dependents:                            |  |                                       |                   | (2) Depe                              | ndant'e                     | (3)                                   | Dependent's  | (4)<br>chil        | ✓ if a subset of the property of the prop | on 6c who:<br>• lived with you                                       |
|                                  |             |  |  |                                       |                   | social security                       |                             | 1 '                                   | lationship to you                                      | for                | child<br>credit   | did not live with  |
|                                  |             | (1) First name                         | Last                                       | name                                  |                   | 300/2/3000/1/                         | y Hollinger                 |                                       |  |                    | e instr.)   | you due to divorce<br>or separation                                  |
| If more than four                |             |  |  |                                       |                   | ****                                  |                             |                                       |  |                    | Щ.  | (see instructions)   |
| dependents, see instructions and |             |  |  |                                       |                   |                                       |                             |                                       |  |                    | <b>∐</b>  | - Dependents on 6c   |
| check here ▶                     |             |  |  |                                       |                   |                                       |                             |                                       |  |                    | Щ.  | not entered above  |
| _                                |             |  |  |                                       |                   |                                       |                             |                                       |  |                    |   | - Add numbers on   |
|                                  | d           | Total number of                        | exemptions clair                           | <u>ned</u>                            |                   |                                       |                             |                                       |  | +                  |   | lines above ▶ ⊥  |
| <b>.</b>                         | 7           |  | , etc. Attach Form(s)                      |                                       |                   |                                       |                             |                                       |  | 7                  | _   | 4.50   |
| Income                           | 8a          |  | t. Attach Schedu                           |                                       |                   | , ,                                   |                             |                                       |  | . 8a               | l  <br>881  | 463  |
| Attach Form(s)                   | b           | •                                      | erest. <b>Do not</b> inc                   |                                       |                   | , ,                                   |                             |                                       | 387  |                    |   | 12 020   |
| W-2 here. Also attach Forms      | 9a          |  | nds. Attach Schei                          | dule B if req                         | uired             |                                       |                             |                                       |  | 9a                 | <br>  | 13,239   |
| W-2G and                         | b           | Qualified divider                      |  |                                       |                   |                                       | 9b                          |                                       | 8,208  |                    | *   | 400  |
| 1099-R if tax                    | 10          |  | , credits, or offse                        | ts of state a                         | ind local inco    | ome taxes                             | ,                           |                                       |  | 10                 |   | 488  |
| was withheld.                    | 11          | Alimony received                       |  |                                       |                   |                                       |                             |                                       |  | 11                 |   |  |
| If you did not                   | 12          |  | e or (loss). Attacl                        |                                       |                   |                                       | , ,                         |                                       |  | 12                 |   | 0.756  |
| get a W-2,                       | 13          |  | Attach Schedule D if rec                   |                                       | uired, check here |                                       |                             |                                       | L  | 13                 |   | 9,756  |
| see instructions.                | 14          |  | losses). Attach F                          | 1 1 "                                 |                   | 0 7001                                |                             |                                       |  | 15                 |   | E0 702   |
|                                  | 15a         | IRA distributions                      |  | 15a  <br>16a                          | <u> </u>          |                                       | _                           | le amount                             |  | 16                 |   | 58,792<br>9,920  |
| England hut do                   | 16a         | Pensions and ar                        | te, royalties, part                        | L                                     | aarnarations      |                                       |                             | le amount                             |  | 17                 |   | 41,938   |
| Enclose, but do not attach, any  | 17          |  |  |                                       |                   |                                       |                             |                                       |  | 18                 |   | 41,000   |
| payment. Also,                   | 18<br>19    | Unemployment                           | (loss). Attach So                          |                                       |                   |                                       |                             |                                       |  | 19                 |   |  |
| please use<br>Form 1040-V.       | 20a         | Social security ben                    | compensation                               | 202                                   | <br>ວ             | 0 642                                 | h Tayab                     | le amount                             |  | 20                 |   | 17,546   |
| 1 01111 10-40-4.                 | 21          | •                                      | ist type and amo                           | 4.                                    |                   |                                       |                             |                                       |  | 21                 | _   |  |
|                                  | 22          |  | nounts in the far r                        |                                       | for lines 7 t     | hrough 21. Ti                         | his is vou                  | r total inc                           | come >   | 22                 |   | 152,142  |
|                                  | 23          | Educator expens                        | ~~~  |                                       |                   |                                       | 23                          |                                       |  |                    |   |  |
| Adjusted                         | 24          | •                                      | s expenses of re                           |                                       | forming artis     |                                       | <del>  </del>               |                                       |  | <b>1</b> ∭         |   |  |
| Gross                            |             |  | nment officials. A                         | -                                     | _                 |                                       | 24                          |                                       |  |                    |   |  |
| Income                           | 25          |  | account deductio                           |                                       |                   |                                       |                             |                                       | <del></del>  | ∏∭                 |   |  |
| mcome                            | 26          |  | es. Attach Form 3                          |                                       | ••                | ,,,,,,,,,,,,                          | 26                          | · · · · · · · · · · · · · · · · · · · |  | 7                  |   |  |
|                                  | 27          | - ·                                    | of self-employme                           |                                       | ch Schedule       | SE                                    | 27                          |                                       |  | 7                  |   |  |
|                                  | 28          |  | SEP, SIMPLE, an                            |                                       |                   |                                       | 28                          |                                       |  | 7                  |   |  |
|                                  | 29          |  | ealth insurance o                          |                                       |                   |                                       | 29                          |                                       |  | 7                  |   |  |
|                                  | 30          | Penalty on early                       | withdrawal of sa                           | vings                                 |                   |                                       | 30                          |                                       |  | ]                  |   |  |
|                                  | 31a         | Alimony paid                           |  |                                       |                   |                                       | 31a                         |                                       |  | ]                  |   |  |
|                                  | 32          | IRA deduction                          |  |                                       |                   | ,                                     | 32                          |                                       |  |                    |   |  |
|                                  | 33          | Student loan into                      | erest deduction .                          |                                       |                   |                                       | 33                          |                                       |  | _                  |   |  |
|                                  | 34          | Tuition and fees                       | . Attach Form 89                           | 17                                    |                   |                                       | 34                          |                                       |  | _                  |   |  |
|                                  | 35          | Domestic produ                         | ction activities de                        | eduction. Att                         | ach Form 89       | 903                                   | 35                          |                                       |  | _                  |   |  |
|                                  | 36          | Add lines 23 thro                      |  |                                       |                   | .,,.,,.,                              |                             |                                       | .,.,,.,.,  | 3€                 | 1   |  |
|                                  | 37          | Subtract line 36                       | from line 22. This                         |                                       |                   |                                       |                             |                                       |  | 37                 | <u>'                                    </u>  | 152,142  |

| Form 1040 (2011)              | NELV         | /A E BRUNSTING  | 48                 | 31-30-4685 Page <b>2</b>                           |
|-------------------------------|--------------|---|--------------------|--|
| Tax and                       | 38           | Amount from line 37 (adjusted gross income)   | 38                 | 152,142  |
| Credits                       | 39a          | Check X You were born before January 2, 1947, Blind. Total boxes  |                    |  |
| Orcaits                       |              | if: Spouse was born before January 2, 1947, Blind. checked ▶ 39a  | 1                  |  |
|                               | b            | If your spouse itemizes on a separate return or you were a dual-status alien, check here > 39b  | 7                  |  |
| Standard L                    | 40           | Itemized deductions(from Schedule A) or your standard deduction(see left margin)  | 40                 | _ 110,886  |
| Deduction                     | 41           | Subtract line 40 from line 38   | ient               |  |
| for                           |              | T 15 15 10 10 10 10 10 10 10 10 10 10 10 10 10  | 42                 | 3,700  |
| People who check any          | 42           |   | -                  | 37,556   |
| box on line<br>39a or 39b or  | 43           | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0  | 43                 |  |
| who can be<br>claimed as a    | 44           | Tax (see instr.). Check if any from: a Form(s) b Form c 962 elec.   | 44                 | 4,432  |
| dependent,                    | 45           | Alternative minimum tax(see instructions). Attach Form 6251   | 45                 | 4 400  |
| see<br>instructions.          | 46           | Add lines 44 and 45   | 46                 | 4,432  |
| All others:                   | 47           | Foreign tax credit. Attach Form 1116 if required 47   | _                  |  |
| Single or                     | 48           | Credit for child and dependent care expenses. Attach Form 2441 48   |                    |  |
| Married filing<br>separately, | 49           | Education credits from Form 8863, line 23   | _                  |  |
| \$5,800                       | 50           | Retirement savings contributions credit. Attach Form 8880 50  | _                  |  |
| Married filing jointly or     | 51           | Child tax credit (see instructions) 51  | _                  |  |
| Qualifying widow(er),         | 52           | Residential energy credits. Attach Form 5695 52   |                    |  |
| \$11,600                      | 53           | Other credits from Form: a 3800 b 8801 c 53   |                    |  |
| Head of household,            | 54           | Add lines 47 through 53. These are your total credits   | 54                 |  |
| \$8,500                       | 55           | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-   | 55                 | 4,432  |
| ~.1                           | 56           | Self-employment tax. Attach Schedule SE   | 56                 |  |
| Other                         | 57           | Unreported social security and Medicare tax from Form: a 4137 b 8919  | 57                 |  |
| Taxes                         | 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           | A stat than a FE share at CO. This is converted force   | 61                 | 4,432  |
|                               | 62           | Federal income tax withheld from Forms W-2 and 1099  62   |                    |  |
| Payments                      | 63           | 2011 estimated tax payments and amount applied from 2010 return 63 9,340  | าไ                 |  |
| L.                            |              |   | 1₩                 |  |
| If you have a qualifying      | 64a          |   | $\dashv$           |  |
| child, attach                 | b            | Nontaxable combat pay election 64b  |                    |  |
| Schedule EIC.                 | 65           | Additional child tax credit. Attach Form 8812 65  | -                  |  |
|                               | 66           | American opportunity credit from Form 8863, line 14   |                    |  |
|                               | 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 <b>total payments</b>  | 72                 | 9,340  |
| Refund                        | 73           | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>  | 73                 | 4,908  |
|                               | 74a          | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here  | 74a                | 4,908  |
| Direct deposit?               | <b>▶</b> b   | Routing number 113000023 ▶ c Type: X Checking Savings   |                    |  |
| See instructions.             | ▶ d          | Account number 586027563523   |                    |  |
|                               | 75           | Amount of line 73 you want applied to your 2012 estimated tax▶ 75   | _                  |  |
| Amount                        | 76           | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions >  | 76                 |  |
| You Owe                       | 77           | Estimated tax penalty (see instructions) 77   |                    |  |
| Third Party                   | Do you       | want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Comple  | te belov           | v. No  |
| •                             | Designee     | Personal identification number (PIN)  | <u>8</u>           | 4948   |
| Designee                      | name         | ► RICHARD K RIKKERS CPA Phone no.   | <u>▶ 71</u>        | <u>2-722-3375</u>                                  |
| Sign                          | Under per    | naities of periury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowle<br>rue, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowled | edge and b<br>ige. | pelief,  |
| Here                          | Your sign    |   |                    | Daytime phone number                               |
| Joint return?<br>See instr.   |              | DECEASED  |                    |  |
| Keep a copy                   | Spouse's     | signature, If a joint return both must sign.  Date Spouse's occupation  |                    | If the IRS sent you an Identity<br>Protection PIN, |
| for your records.             |              |   |                    | enter it here<br>(see instr.)                      |
|                               | rint/Type pr | eparer's name Preparer's signature Date   | Che                | ck if PTIN   |
| Paid R                        | TCHADD       | K RIKKERS CPA RICHARD K RIKKERS CPA 04/05/  | 1                  | employed P00144154                                 |
|                               | m's name     | ► KROESE & KROESE P.C.  | Firm's El          |  |
| '                             | rm's addres  | CAA STATISTICS  | Phone no           |  |
| The City of                   | i o auarco   | SIOUX CENTER IA 51250-1824  |                    | -722-3375  |
|                               |              |   |                    | Form <b>1040</b> (2011)                            |

### 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  | Clie   | ent Copy  |
|--|--|---|
| Faxpayer's name  | Social se  | ecurity number  |
| NELVA E BRUNSTING  | 481-   | -30-4685  |
| Spouse's name  | Spouse's   | s social security number  |
| Part I Tax Return Information — Tax Year Ending December 31, 2011 (Whole I   | 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) 5 Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)  |  | <b>4 4</b> ,908   |
| Part II Taxpayer Declaration and Signature Authorization (Be sure you get and  | keep a copy  |   |
| Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and according to the tax year ending December 31, 2011, and to the best of my knowledge and belief, it is true, correct, and complete in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provide originator (ERO) to send my return to the IRS and to receive from the IRS(a) an acknowledgement of receipt or reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the first to the taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive coanswer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.   | I further declare the function of the tour rejection of the tour rejection of the tour rejection of the tour rejection of the tax preparations of the tour rejection of the tour rejection of the tour rejection of the payment of the profidential information. | nat the amounts lectronic return stransmission,(b) the esignated Financial offware for payment further understand stem (EFTPS). I ct until I notify the U.S. contact the U.S. ayment (settlement) on necessary to |
| Taxpayer's PIN: check one box only   |  |   |
| <u> </u>   | onorate my DIN   | 28905   |
| X   Lauthorize KROESE & KROESE P.C. to enter or go   | enerate my PIN   | Enter five numbers, but   |
| as my signature on my tax year 2011 electronically filed income tax return.  |  | 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 entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete the process of the p |  |   |
|  | 01/01  |   |
| Spouse's PIN: check one box only   |  |   |
|  | enerate my PIN   |   |
| as my signature on my tax year 2011 electronically filed income tax return.  |  | 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   |  | re  |
| entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete  | te Part III below.   |   |
| Spouse's signature ▶ Da  | te 🕨   |   |
|  | 11   |   |
| Practitioner PIN Method Returns Only—continu   | re pelow   |   |
| Part III Certification and Authentication — Practitioner PIN Method Only   |  |   |
|  | 284948<br>ter all zeros  |   |
| I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically filed inc<br>the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of<br>method and <b>Publication 1345</b> , Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.  | come tax return fo<br>the Practitioner P   | or<br>IN  |
| 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 7  |  |   |

SCHEDULE A (Form 1040) **Itemized Deductions** 

2011

Department of the Treasury Attach to Form 1040.

➤ See Instructions for Schedule A (Form 1040).

ement

| Internal Revenue Service         |        | (99)]  |                  | T        | <del>,                                      </del> | derice No. O     |
|----------------------------------|--------|--|------------------|----------|--|------------------|
| Name(s) shown on Form  NELVA E E |        | INSTING  |                  |          | ial security numb                                  |                  |
| NELIVA_E_E<br>Medical            | ) J. ( | Caution. Do not include expenses reimbursed or paid by others.   |                  | LCHE     | · FIT CALL   | <b>4-y</b>       |
| and                              | 4      | Medical and dental expenses (see instructions)   | 118              | ,893     |  |                  |
| Dental                           |        | Enter amount from Form 1040, line 38   2   152, 142  | 100000000000     | 7        |  |                  |
| Expenses                         |        | 14. W-1. P O b 7 FO/ / O7F)  |                  | ,411     |  |                  |
| EXPONOCO                         |        | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-                                  |                  |          | 4  | 107,482          |
| Taxes You                        |        | State and local (check only one box):  |                  |          |  |                  |
| Paid                             | Ī      | a Income taxes, or   | 5 1              | ,137     |  |                  |
|                                  |        | b X General sales taxes  |                  |          |  |                  |
|                                  | 6      | Real estate taxes (see instructions)   | 6 2              | ,027     |  |                  |
|                                  |        | Personal property taxes  | 7                | 57       |  |                  |
|                                  |        | Other taxes. List type and amount ▶  |                  |          |  |                  |
|                                  | •      | FOREIGN TAXES - 1041-GT  | 8                | 123      |  | •                |
|                                  | 9      | Add lines 5 through 8  |                  |          | 9  | 3,344            |
| Interest                         | 10     | Home mortgage interest and points reported to you on Form 1098   | 10               |          |  |                  |
| You Paid                         | 11     | Home mortgage interest not reported to you on Form 1098. If paid to the                                |                  |          |  |                  |
|                                  |        | person from whom you bought the home, see instructions and show that                                   |                  |          |  |                  |
| Note.                            |        | person's name, identifying no., and address  |                  |          |  |                  |
| Your mortgage                    |        |  |                  |          |  |                  |
| interest<br>deduction may        |        |  |                  |          |  |                  |
| be limited (see                  |        | ***************************************  | 11               |          |  |                  |
| instructions).                   | 12     | Points not reported to you on Form 1098. See instructions for  | 42               |          |  |                  |
|                                  | 40     | special rules  | 12   13          |          |  |                  |
|                                  |        | Mortgage insurance premiums (see instructions) Investment interest. Attach Form 4952 if required. (See |                  |          |  |                  |
|                                  | 14     |  | 14               |          |  |                  |
|                                  | 15     | instructions.) Add lines 10 through 14   |                  |          | 15   |                  |
| Gifts to                         |        | Gifts by cash or check. If you made any gift of \$250 or more,   |                  |          |  |                  |
| Charity                          |        | see instructions   | 16               | 60       |  |                  |
| •                                | 17     | Other than by cash or check. If any gift of \$250 or more, see   |                  |          |  |                  |
| If you made a gift and got a     |        | instructions. You must attach Form 8283 if over \$500  | 17               |          |  |                  |
| benefit for it,                  | 18     | Carryover from prior year  | 18               |          |  |                  |
| see instructions.                | 19     | Add lines 16 through 18  |                  |          | 19   | 60               |
| Casualty and                     |        |  |                  |          |  |                  |
| Theft Losses                     | 20     | Casualty or theft loss(es). Attach Form 4684. (See instructions.)                                      |                  |          | 20   |                  |
| Job Expenses                     | 21     | Unreimbursed employee expenses—job travel, union dues,   |                  |          |  |                  |
| and Certain                      |        | job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶                     |                  |          |  |                  |
| Miscellaneous                    |        |  | 21               |          |  |                  |
| Deductions                       | 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               |          |  |                  |
|                                  |        | Enter amount from Form 1040, line 38 25  |                  |          |  |                  |
|                                  |        | 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                            | 28     | Other—from list in instructions. List type and amount  | .,               |          |  |                  |
| Miscellaneous<br>Deductions      |        |  |                  | <u> </u> | 28   |                  |
| Total                            | 29     | Add the amounts in the far right column for lines 4 through 28. Also, el                               | nter this amount | İ        |  |                  |
| Itemized                         |        | on Form 1040, line 40  | ,                |          | 29   | 110,886          |
| Deductions                       | 30     | If you elect to itemize deductions even though they are less than your                                 | standard         | ,, l     |  |                  |
|                                  |        | deduction, check here  | <u> </u>         |          |  | (F 4046) 50      |
| Ear Department De                | 4      | tion Aut Notice and Earm 1040 instructions   |                  |          | SCREOUILE A  | (Form 1040) 2011 |

#### **SCHEDULE B**

(Form 1040A or 1040)

### **Interest and Ordinary Dividends**

▶ See instructions on back.

OMB No. 1545-0074

08

| Department of the Internal Revenue S    | reast    | ry <sub>(99)</sub>                      | Attach to Form 1040A or 1040.                            | See instructions on back.        |      | Attachment<br>Sequence N                | to.               | 80             |
|---|----------|---|--|----------------------------------|------|---|-------------------|----------------|
| Name(s) shown on                        |          |   |  |                                  | E    | social security nur                     |                   |                |
| _NELVA                                  | E I      | RUNSTING                                |  |                                  |      | 1-30-468                                |                   |                |
| Part I                                  | 1        | List name of payer.                     | If any interest is from a seller-financed mortgag        | ge and the                       | ient | COpyou                                  | int               |                |
| Interest                                |          |   | perty as a personal residence, see instructions          |                                  |      |   |                   |                |
| miterest                                |          |   | so, show that buyer's social security number an          | d address >                      |      |   |                   |                |
|   |          | EDWARD JO                               | NES  |                                  |      |   | -                 | <u>463</u>     |
|   |          |   | .,,.,  |                                  |      |   |                   |                |
| (See instructions                       |          |   |  | . , ,                            |      |   |                   | <b></b>        |
| on back and the instructions for        |          |   | .,   |                                  |      |   |                   |                |
| Form 1040A, or                          |          |   |  |                                  |      |   |                   |                |
| Form 1040,                              |          |   |  |                                  | 1    |   |                   |                |
| line 8a.)                               |          | , , . , , . ,                           |  |                                  |      |   |                   |                |
| Note. If you                            |          |   | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                  |                                  | 1    |   |                   |                |
| received a Form                         |          |   |  | . , . , , . , ,                  |      |   |                   | <del></del>    |
| 1099-INT, Form                          |          |   |  |                                  |      |   |                   | ·              |
| 1099-OID, or substitute                 |          |   | .,,,.,,.,.   | ,                                |      |   |                   |                |
| statement from                          |          |   |  |                                  |      |   |                   |                |
| a brokerage firm,                       |          |   | ,.,  |                                  |      | · · · · · · · · · · · · · · · · · · ·   |                   |                |
| list the firm's name as the             | _        | Add the seconds                         |  | ,,                               | 2    |   |                   | 463            |
| payer and enter                         | 2<br>3   | Add the amounts of                      | n line 1<br>on series EE and I U.S. savings bonds issued | nfor 1090                        |      |   |                   | <del>100</del> |
| the total interest                      | 3        |   | off series EE and 1 0.5. savings bonds issued            | alter 1909.                      | 3    |   |                   |                |
| shown on that                           |          | Attach Form 8815                        | line 2. Enter the result here and on Form 1040           |                                  | -    | *************************************** |                   |                |
| form.                                   | 4        | 4040 P 0-                               |  |                                  | 4    |   |                   | 463            |
| •                                       | Main     |   | 500, you must complete Part III.                         |                                  |      | Amou                                    |                   | 200            |
| Part II                                 | 5        | List name of payer                      |  |                                  | 1    | 7                                       |                   |                |
| raitii                                  | J        |   | ORPORATION   | •••••                            |      |   |                   | 609            |
| Ordinary                                |          | METLIFE                                 |  |                                  |      |   |                   | 70             |
| Dividend                                |          | EXXON MOB                               | TT.FC  |                                  |      |   | 1.                | 756            |
| (See instructions                       | <b>.</b> | EDWARD JO                               | NTE C  |                                  |      |   | <del> </del>      | 697            |
| on back and the                         |          | DEEDE C. C                              | OMDANV   |                                  |      |   |                   | 15             |
| instructions for                        |          | ELMER H B                               | OMFANT<br>RUNSTING DECEDENTS TR D                        | TD 27-6453100                    |      |   | 8.                | 092            |
| Form 1040A, or                          |          |   |  | <del>,</del>                     |      |   | <u>-</u> <b>f</b> |                |
| Form 1040,<br>line 9a.)                 |          | , |  | ,                                |      |   |                   |                |
| ino out,                                |          |   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                  |                                  | 5    |   |                   |                |
| Note. If you                            |          |   |  |                                  |      |   |                   |                |
| received a Form<br>1099-DIV or          |          | *                                       |  |                                  |      |   |                   |                |
| substitute                              |          | , |  |                                  |      |   |                   |                |
| statement from                          |          | v                                       |  | , . , ,                          |      |   | A                 |                |
| a brokerage firm,<br>list the firm's    |          |   |  |                                  |      |   |                   |                |
| name as the                             |          |   |  |                                  |      |   |                   |                |
| payer and enter                         | 6        | Add the amounts o                       | n line 5. Enter the total here and on Form 1040/         |                                  |      |   |                   |                |
| the ordinary dividends shown            | •        | 1040, line 9a                           |  | <b>.</b>                         | - 6  | ]                                       | L3,:              | 239            |
| on that form.                           |          |   | 500, you must complete Part III.                         |                                  |      |   |                   |                |
| *************************************** |          |   | art if you (a) had over \$1,500 of taxable interest      | or ordinary dividends; (b) had a |      |   |                   | N.             |
|   |          |   | ceived a distribution from, or were a grantor of,        |                                  |      | Ye                                      | 5                 | No             |
| Part III                                |          |   | 2011, did you have a financial interest in or sign       |                                  |      |   |                   |                |
|   |          | account (such as a                      | bank account, securities account, or brokerage           | account) located in a foreign    |      |   |                   |                |
| Foreign                                 |          | country? See instru                     | uctions  | .,,                              |      |   |                   | X              |
| Accounts                                | ,        | •                                       | quired to file Form TD F 90-22.1 to report that fi       |                                  |      |   |                   |                |
| and Trus                                |          | authority? See For                      | m TD F 90-22.1 and its instructions for filing req       | uirements and exceptions to      |      |   |                   |                |
| (See                                    |          | those requirements                      |  |                                  | ,    |   |                   |                |
| instructions on                         | b        | ,                                       | to file Form TD F 90-22.1, enter the name of the         |                                  |      |   |                   |                |
| back.)                                  |          | -                                       | located  |                                  |      |   |                   |                |
|   | 8        |   | ou receive a distribution from, or were you the g        | rantor of, or transferor to, a   |      |   |                   |                |
|   |          |   | s." you may have to file Form 3520. See instruc          |                                  |      |   |                   | X              |

#### **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 Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

Name(s) shown on return

NELVA E BRUNSTING

Your social security number Gient Copy

| Par        | Short-Term Capital Gains and  | Losses – Assets He  | ld One Year or Less   |  |       |  |
|------------|---|---|---|--|-------|--|
| •          | e Form 8949 before completing line 1, 2, or 3.  n may be easier to complete if you round off cents to slices.   | (e) Sales price from<br>Form(s) 8949, line 2,<br>column (e) | (f) Cost or other basis<br>from Form(s) 8949,<br>line 2, column (f) | (g) Adjustments to<br>gain or loss from<br>Form(s) 8949,<br>line 2, column (g) |       | (h) Gain or (ioss)<br>Combine columns (e),<br>(f), and (g) |
|            | ort-term totals from all Forms 8949 with box A eacked in Part I   |   |   |  |       |  |
|            | ort-term totals from all Forms 8949 with box B  | (   |   |  |       |  |
|            | ort-term totals from all Forms 8949 with box C scked in Part I  | 35,607  | 25,680  |  | 0     | 9,927  |
| 5 :<br>6 : | Short-term gain from Form 6252 and short-term gain from Form 6252 and short-term gain or (loss) from partnerships, S Schedule(s) K-1 Short-term capital loss carryover. Enter the amour Worksheet in the instructions | corporations, estates, and t                                | rusts from  |  | 5 6 ( |  |
|            | Net short-term capital gain or (loss).Combine ong-term capital gains or losses, go to Part II belo  | w. Otherwise, go to Part III                                | on the back   | ar   | 7     | 9,927  |
| •          | e Form 8949 before completing line 8, 9, or 10.  In may be easier to complete if you round off cents to ollars.   | (e) Sales price from<br>Form(s) 8949, line 4,<br>column (e) | (f) Cost or other basis<br>from Form(s) 8949,<br>line 4, column (f) | (g) Adjustments to<br>gain or loss from<br>Form(s) 8949,<br>line 4, column (g) |       | (h) Gain or (loss)<br>Combine columns (e),<br>(f), and (g) |
|            | ng-term totals from all Forms 8949 with box A ecked in Part II  | (   |   |  |       |  |
| 9 Lo       | ng-term totals from all Forms 8949 with box B ecked in Part II  |   |   |  |       |  |
| 10 Lo      | ng-term totals from all Forms 8949 with box C ecked in Part II  | 137,539(  | 114,185   |  | 0     | 23,354   |
|            | Gain from Form 4797, Part I; long-term gain from from Forms 4684, 6781, and 8824  |   |   |  | 11    |  |
| 12         | Net long-term gain or (loss) from partnerships, S   | corporations, estates, and tr                               | usts from Schedule(s) K-1   |  | 12    |  |
| 13         | Capital gain distributions. See the instructions  | A 15 E B A 2  |   |  | 13    | 1  |
| ,          |   | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                     | v:  |  | 14 (  | 23,526)  |
|            | Net long-term capital gain or (loss).Combine li<br>the back   |   |   | ,  | 15    |  |

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

Schedule D (Form 1040) 2011

### Summary Client Copy 9,756 Combine lines 7 and 15 and enter the result 16 If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete 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. Are lines 15 and 16 both gains? 17 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 Worksheetin the instructions Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheetin the 19 19 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 Worksheetn 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 Worksheetin the instructions. Do not complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: 21 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.

Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheetn the instructions for Form 1040,

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

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

22

Department of the Treasury Internal Revenue Service (99)

### **Sales and Other Dispositions of Capital Assets**

► See Instructions for Schedule D (Form 1040).

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

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

OMB No. 1545-0074

2011

achment quence No. 12A

Name(s) shown on return

NELVA E BRUNSTING

Your social security number Question (Company)

| te: You must check o   | one of the boxes b                         | elow. Complete a se               | parate Form 8949,  | page 1, for each box that is<br>r those columns (see the Ir | s checked.                                   |  |
|--|--|-----------------------------------|--|---|--|--|
|  | s (b) and (g) do no<br>actions reported or | et apply for most tran            | sactions and should  | d generally be left blank.<br>s reported on Form            | (C) Short-term transact you cannot check box |  |
| (a) Description of property Example: 100 sh. XYZ Co.)          | (b) Code, if any, for column (g)*          | (c) Date acquired (Mo., day, yr.) | (d)<br>Date sold<br>(Mo., day, yr.)  | (e)<br>Sales price<br>(see instructions)                    | (f) Cost or other basis (see instructions)   | (g)<br>Adjustments to<br>gain or loss, if any* |
| NVSCO BLD A  | MER BDS I                                  |                                   | 11/10/11   | 10,509  | 9,880  |  |
| EERE & CO  |  |                                   | 02/03/11   | 25,098  | 15,800                                       |  |
|  |  |                                   |  |   |  | MAAA   |
|  |  |                                   |  |   |  |  |
|  |  |                                   | weeken was a second sec |   |  |  |
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|  |  |                                   |  |   |  |  |
|  |  |                                   |  |   |  |  |
|  |  |                                   |  |   |  | was-   |
|  |  |                                   |  |   |  |  |
|  | = 1 Martin MA                              |                                   |  |   |  |  |
|  |  |                                   |  |   |  |  |
|  |  |                                   |  |   |  |  |
| amounts in column (g   | g). Enter here and inc                     | Ind (f). Also, combine the        | ne 1 (if   |   |  | -110   |
| box A above is chec<br>box C above is chec<br>Paperwork Reduct | ked)                                       |                                   | ▶ 2  | 35,607  | 25,680                                       | NG003@56 <b>8949</b> (2                        |

Page 2

Form 8949 (2011)

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

Your social security number

| NELVA | F.   | BRUNSTING       |
|-------|------|-----------------|
|       | - 11 | フェイクエイン チャッ・ディー |

481-30-4685

| Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year  |   |  |   |   |  |  |  |  |  |  |
|--|---|--|---|---|--|--|--|--|--|--|
| *Caution. Do not comple  | te column (b) or (g                     | ) until you have rea   | d the instructions fo                       | page 2, for each box that is or those columns (see the lift generally be left blank |  | Сору   |  |  |  |  |
| 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 Born (B) Long-term transactions reported on Form (C) Long-term transactions for which you cannot check box A or B   |   |  |   |   |  |  |  |  |  |  |
| (a)  Description of property  (Example: 100 sh. XYZ Co.)   | (b)<br>Code, if any,<br>for column (g)* | (c)<br>Date acquired<br>(Mo., day, yr.)  | ( <b>d)</b><br>Date sold<br>(Mo., day, yr.) | (e) Sales price (see instructions)  | (f) Cost or other basis (see instructions)   | (g)<br>Adjustments to<br>gain or loss, if any* |  |  |  |  |
|  | BONDS INC                               |  | 10/07/11                                    | 14,493  | 13,919   |  |  |  |  |  |
| DEERE & CO   |   | 05/20/10   | 06/07/11                                    | 50,391  | 35,794   |  |  |  |  |  |
| DEERE & CO   |   | 05/20/10   | 10/21/11                                    | 30,006  | 24,418   |  |  |  |  |  |
| DEERE & CO   |   | 05/20/10   | 11/09/11                                    | 14,110  | 11,204   |  |  |  |  |  |
| GMAC SMARTNO   |   | 03/20/03   | 04/11/11                                    | 8,725   | 9,000  |  |  |  |  |  |
| IN FIN AUTH  |   | 1EW<br>08/14/09  | 04/15/11                                    | 14,819  | 14,850   |  |  |  |  |  |
| TOYOTA MOTOR   | CR CORP                                 | 07/13/07   | 04/11/11                                    | 4,995   | 5,000  |  |  |  |  |  |
|  |   | MANAGEMENT AND THE STREET AND THE ST |   |   |  |  |  |  |  |  |
|  |   |  |   |   |  |  |  |  |  |  |
|  |   |  |   |   | ,  |  |  |  |  |  |
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|  |   |  |   |   |  |  |  |  |  |  |
| MANAGEMENT AND AND AND AND AND AND AND AND AND AND   |   |  |   |   |  |  |  |  |  |  |
|  |   |  |   |   |  |  |  |  |  |  |
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|  |   |  |   |   | OMORE DE LE CONTRACTOR DE LE CONTRACTOR DE LE CONTRACTOR DE LE CONTRACTOR DE LE CONTRACTOR DE LA CONTRACTOR DE |  |  |  |  |  |
| <b>NATIONAL PROPERTY OF THE PROP</b> |   |  |   |   |  |  |  |  |  |  |
| ······································   |   |  | . December                                  |   |  |  |  |  |  |  |
| T  |   |  |   |   |  |  |  |  |  |  |
|  |   |  |   |   |  |  |  |  |  |  |
|  | ). Enter here and incl                  | ude on Schedule D, lii   | ne 8 (if                                    | * 1   |  |  |  |  |  |  |
| box A above is check<br>(if box C above is check   |   | above is checked), or  | line 10 4                                   | 137,539   | 114BRUØST  | ING003658 (                                    |  |  |  |  |

BRUNSTING CASE (Form 1040) 2011

anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules .....

### Statement of Person Claiming Refund Due a Deceased Taxpayer

(Rev. November 2005)

Department of the Treasury Internal Revenue Service

► See instructions below and on back.

Attachment Sequence No. **87** 

| Tax year | decedent was due a refund:   |                          | OI: 4 O                        |          |    |
|----------|--|--------------------------|--------------------------------|----------|----|
| Calenda  | r year 2011, or other tax year beginning , 20  | , and endi               | endi Client Copy, 20           |          |    |
|          | Name of decedent   | Date of death            | Decedent's social security no. |          |    |
|          | NELVA E BRUNSTING  | 11/11/11                 | 481-30-4685                    |          |    |
| Please   | Tr. + 2 - 22   |                          |                                |          |    |
| print    | ANITA BRUNSTING  |                          | 457-25-1860                    |          |    |
| or       | Home address (number and street). If you have a P.O. box, see instructions.                      |                          |                                | Apt. no. |    |
| type     | 203 BLOOMINGDALE CIRCLE  |                          |                                |          |    |
|          | City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. |                          |                                |          |    |
|          | VICTORIA TX 77904  |                          |                                |          |    |
| Part     | Check the box that applies to you. Check only one box. Be sure to                                | complete Part III b      | elow.                          |          |    |
| A        | Surviving spouse requesting reissuance of a refund check. (see instructions).                    |                          |                                |          |    |
| В        | Court-appointed or certified personal representative (defined below). Attach a court certificat  | te showing your appoint  | ment,                          |          |    |
| _        | unless previously filed (see instructions).  |                          |                                |          |    |
| C X      | Person, other than A or B, claiming refund for the decedent's estate (see instructions). Also,   | , complete Part II.      |                                |          |    |
|          |  |                          |                                |          |    |
|          |  |                          |                                |          |    |
| Part     | Complete this part only if you checked the box on line C above                                   | 2                        |                                |          |    |
|          |  |                          |                                | Yes      | No |
| 1 Did 1  | the decedent leave a will?   |                          |                                | X        | ļ  |
| 2a Has   | a court appointed a personal representative for the estate of the decedent?                      |                          |                                |          | X  |
|          | a convered When to 25, will one be appointed?  |                          |                                | <u> </u> | X  |
| If yo    | u answered "Yes" to 2a or 2b, the personal representative must file for the refund.              |                          |                                |          |    |
| 3 As ti  | he person claiming the refund for the decedent's estate, will you pay out the refund according   | g to the laws            |                                |          |    |
| of th    | e state where the decedent was a legal resident?   |                          |                                | X        |    |
| lf yo    | u answered "No" to 3, a refund cannot be made until you submit a court certificate showing       |                          |                                |          |    |
|          | ersonal representative or other evidence that you are entitled under state law to receive the    |                          |                                |          |    |
| Part     | Signature and verification. All filers must complete this part.                                  |                          |                                |          |    |
| request  | t a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I dec  | clare that I have examin | ed this claim, and to          |          |    |
| -        | of my knowledge and belief, it is true, correct, and complete.                                   |                          |                                |          |    |
|          |  |                          |                                |          |    |
| Signatu  | re of person claiming refund   |                          | Date ▶                         |          |    |

| 000065   | BRUNSTING, | <b>NELVA</b> | E |
|----------|------------|--------------|---|
| 481-30-4 | 4685       |              |   |

# **Federal Statements**

| Form 1 | 1040. | Line 8b - | - Tax-exem   | ot Interest  |
|--------|-------|-----------|--------------|--------------|
|        |       |           | I WA WAVELLE | DC 111101000 |

| Payer        | 7.71 | Client Copy |
|--------------|------|-------------|
| EDWARD JONES | \$   | 387         |
| TOTAL        | \$   | 387         |

# Form 1040, Dividend Income

| Payer  |             | rdinary<br>vidends | <br>Qualified<br>Dividends |
|--|-------------|--------------------|----------------------------|
| ELMER H BRUNSTING DECEDENTS TR DTD CHEVRON CORPORATION | \$          | 8,092<br>609       | \$<br>4,241<br>609         |
| METLIFE  |             | 70                 | 70                         |
| EXXON MOBILE EDWARD JONES                              |             | 1,756<br>2,697     | 1,756<br>1,517             |
| DEERE & COMPANY  | <del></del> | 15                 | <br>15                     |
| TOTAL  | \$          | 13,239             | \$<br>8,208                |

# **Capital Gain Distributions**

| Payer        | Capital Gain<br>Distribution |
|--------------|------------------------------|
| EDWARD JONES | \$1                          |
| TOTAL        | \$1                          |

# Schedule A, Line 1 - Medical and Dental Expenses

| Description                               | <br>Amount             |
|---|------------------------|
| MEDICAL/DENTAL EXPENSES MEDICARE PREMIUMS | \$<br>117,831<br>1,062 |
| TOTAL                                     | \$<br>118,893          |

BRUNSTING003664

# **Federal Statements**

# Schedule A, Line 5 - State and Local Taxes

**Client Copy** 

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

<sup>\*</sup>SALES TAXES ARE BEING DEDUCTED

Available to 2011

2011 Amounts

Carryover to 2012

2011 **Carryover Report** Form 1040 Taxpayer Identification Number Name 481-30-4685 NELVA E BRUNSTING 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 0 23,526 UTILIZED -23,526 Long-term capital loss 0 UTILIZED -23,526 23,526 Long-term capital loss - AMT Residential energy efficient property D.C. first-time homebuyer credit Tax credit bonds Nonrecaptured Section 1231 Losses - Line 8, Form 4797 AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797 2006 Amounts 2006 Amounts 2007 Amounts 2007 Amounts 2008 Amounts 2008 Amounts 2009 Amounts 2009 Amounts 2010 Amounts 2010 Amounts

Available to 2011

2011 Amounts

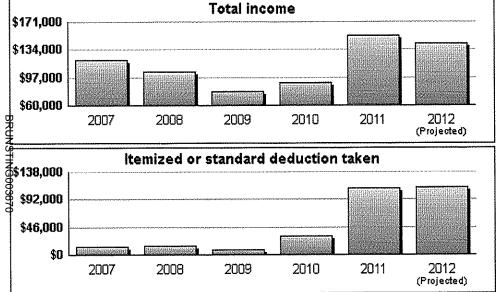
Carryover to 2012

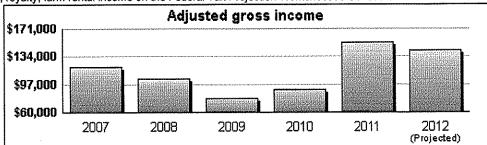
| Form 1040 | Tax Return History Report - Page 1 |
|-----------|------------------------------------|
|-----------|------------------------------------|

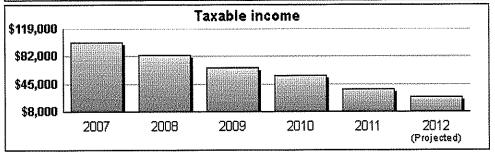
2011

| Name NELVA E BRUNSTII                  | NG      |         |        | Taxpayer Identific | cation Noticent C | <b>01937</b> -30-4685 |
|--|---------|---------|--------|--------------------|-------------------|-----------------------|
|  | 2007    | 2008    | 2009   | 2010               | 2011              | 2012 PROJECTED        |
| Filing Status                          | MFJ     | MFJ     | SGL    | SGL                | SGL               | SGL                   |
| Salaries and wages                     |         |         |        |                    |                   |                       |
| Interest income                        | 19,504  | 6,535   | 842    | 15,837             | 463               | 13,702                |
| Dividend income                        | 21,421  | 19,317  | 16,579 | 21,685             | 13,239            | 1                     |
| Business income/loss                   |         |         |        |                    |                   |                       |
| Capital gains/losses                   | 4,406   | -3,000  | -3,000 | -3,000             | 9,756             |                       |
| Other gains/losses                     |         |         |        |                    |                   |                       |
| IRA distributions, pensions, annuities | 24,812  | 24,942  | 14,302 | 14,006             | 68,712            | 68,712                |
| Rent, royalty, farm rental income      | 25,335  | 30,399  | 27,836 | -1,000             |                   | 41,938                |
| Partnership/S corp income              |         |         |        |                    |                   |                       |
| Estate or trust income                 |         |         |        | 24,013             | 41,938            | 2                     |
| 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                |

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

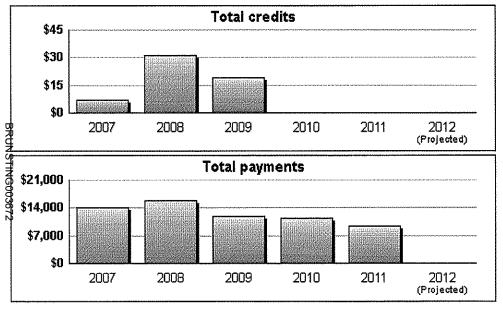


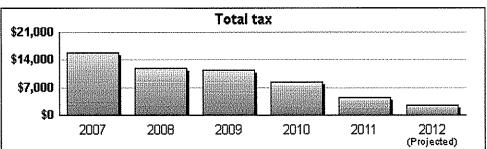


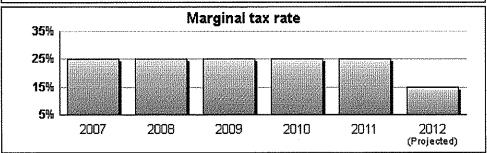


| Form | 1040  | -           | Tax Return History Report - Page 2 | 2011  |
|------|-------|-------------|------------------------------------|---|
| Name | NELVA | E BRUNSTING |                                    | Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification Taxpayer Identification |
|      |       |             | -                                  |   |

|  | 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                    |         |        |        |        |        | į              |
| 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                          |         |        |        | -2,967 | -4,908 |                |
| Marginal tax rate                        | 25.0%   | 25.0%  | 25.0%  | 25.0%  | 25.0%  | 15.0%          |
| Effective tax rate                       | 16%     | 14%    | 17%    | 15%    | 12%    | 9%             |







| STI                                | fiscal year<br>EP 1: Fi                          | begi<br><b>il in</b> | 1040 Iowa Individ  | ending / /.<br>your Social Securi       | ty Numbe         | : III<br>er (SSN)                       |                |   | 恢           |                              |                 | (p)             |
|------------------------------------|--|----------------------|--|---|------------------|---|----------------|---|-------------|------------------------------|-----------------|-----------------|
|                                    | r last name                                      | ,                    | Y  | our first name/middle initial           |                  |   | <del></del> ,  |   |             |                              |                 |                 |
| _                                  | BRU  | VS.                  | ring 1   | NELVA E                                 |                  |   | -              |   |             |                              |                 |                 |
| Spor                               | use's last n                                     | ame                  | S  | pouse's first name/middle in            | nitial           |   |                |   | Cli         | ent C                        | vac             |                 |
|                                    | _  |                      | ress (number and street, apartment, lot, o   | or suite number) or PO Box              |                  |   | -              |   |             |                              | r J             |                 |
|                                    |  |                      | DOMINGDALE CIR   |   |                  |   | **             |   |             |                              |                 |                 |
|                                    | State, ZIP                                       |                      |  | TT 00000                                |                  |   |                |   |             |                              |                 |                 |
| _                                  | /ICTC  |                      | [A '1  | X 77904                                 |                  | 4.605                                   |                | V 01 - 1 5 - 76   |             |                              | F = = -1 d= = = | 5 40/04/44      |
|                                    | use SSN  |                      | Status: Mark one box only.   | YourSSN • 48                            | 31-30            | <u>-4685</u>                            |                | X Check this box if  Res                                |             | ur spouse were 6<br>12/31/11 | o or older at   | s of 12/31/11.  |
| <u>511</u>                         |  |                      |  | er percente louis mium?                 | YES              | X NO                                    | $\overline{}$  | County Number   |             | School District N            | umber +         | 0000            |
| 2                                  | 1  |                      | Were you claimed as a dependent on anoth<br>ad filing a joint return. (Two-income fa     |   |                  |   |                | Dependent children fo                                   |             |                              |                 | Step 3          |
| 3                                  | 1  |                      | filing separately on this combined return. S   |   | oning oracido    | v v: 3./                                |                | How many have health care of<br>How many do not have he |             |                              | ur mawk-i)      |                 |
| 4                                  | M  | larrie               | rising separately on this combined retain. Si<br>d filing separate returns.<br>e's name: | Journal D.                              |                  |   | SSN:           |   | <del></del> | ncome: \$                    |                 | <u> </u>        |
| 5                                  | <del>                                     </del> | DOUS                 | e's name:<br>of household with qualifying person. If qui                                 | alifying nerson is not claims           | ed as a dene     | ndent on this                           |                | ter the person's name and SSN                           |             |                              |                 |                 |
| 6                                  | 1  |                      | fring widow(er) with dependent   |   | o as a ache      |   | , startly till |   | SN:         |                              |                 |                 |
|                                    | EP 3 Ex  |                      |  | CHART,   Name:                          |                  |   | B. Spou        | se (Filing Status 3 ONI                                 |             | A. Yo                        | ou or Join      | t               |
| а.                                 |  | •                    | Credit: Col. A: Enter 1 (enter 2 if filing s   | tatus 2 or 5); Col. B: Enter            | 1 if filing stat |   | •              | , -   | •           | <u>1</u> x\$                 | 40 = \$         | 40              |
| b.                                 |  |                      | each person who is 65 or older and   |   |                  |   |                |   |             | <u>1</u> x\$                 | 20 = \$         | 20              |
| c.                                 |  |                      | ents: Enter 1 for each dependen  |   |                  |   |                |   |             | X\$                          | 40 = \$         |                 |
| d.                                 |  |                      | names of dependents here:  | ,.,                                     |                  |   |                | e. TOTAL \$   |             |                              | \$              | 60              |
|                                    |  |                      |  |   |                  | . Spouse/S                              |                | A. You ar Joint   | B. Spo      | ouse/Status 3                | A. Yo           | u or Joint      |
|                                    | STEP 4   |                      | Wages, salaries, tips, etc.  |   |                  |   |                |   |             |                              |                 |                 |
|                                    | Gross<br>ncome                                   |                      | Taxable interest income. If more than \$   |   |                  |   |                |   |             |                              |                 |                 |
| l'                                 |  | 3.                   | Ordinary dividend income. If more than \$1,  | 500, complete Sch. B.                   | •                |   |                |   |             |                              | •               |                 |
|                                    |  | 4.                   | Alimony received   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | . 4              |   |                |   | r           |                              |                 | <del></del> 1   |
|                                    |  | 5.                   | Business income/(loss) from federal Sc   | hedule C or C-EZ                        |                  |   |                |   |             | NOTE: U                      | Jse onlv        | ,               |
|                                    |  | 6.                   | Capital gain/(loss) from federal Sch. D if re  | •                                       |                  |   |                | 9,756   |             | blue or b                    | -               | i               |
| ě                                  |  | 7.                   | Other gains/(losses) from federal form   | 1797                                    | 7                |   |                |   |             | no pencils                   |                 |                 |
| 빏                                  |  | 8.                   | Taxable IRA distributions  |   | , 8              |   |                | 58,792  | L           |                              |                 |                 |
| #He                                |  | 9.                   | Taxable pensions and annuities   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , 9. <u> </u>    | ~~~~                                    |                | 9,920   |             |                              |                 |                 |
| 밁                                  |  | 10.                  | Rents, royalties, partnerships, estates,   | etc.                                    | 10.              |   |                |   |             |                              |                 |                 |
| STA                                |  | 11.                  | Farm income/(loss) from federal Sched  | ule F                                   | . 11             |   |                |   |             |                              |                 |                 |
| 팅                                  |  | 12.                  | Unemployment compensation. See inst  |   | . 12             |   |                |   |             |                              |                 |                 |
| turn - DO NOT STAPLE them here.    |  | 13.                  | Taxable Social Security benefits   | ****************                        | 13.              |   |                | <u> 3,406</u>   |             |                              |                 |                 |
| Ξ                                  |  | 14.                  | Other income, gambling income, bonus de  | preciation/sec. 179 adjustme            |                  |   |                |   |             |                              |                 |                 |
| retu                               |  | 15.                  | GROSS INCOME. ADD lines 1-14.  |   |                  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                | 15.   |             |                              | 1               | 37 <u>,</u> 901 |
| JO S                               |  |                      |  |   |                  |   |                |   |             |                              |                 |                 |
|                                    | Adjust-  | 17.                  | Deductible part of self-employment tax   |   |                  | *************************************** |                |   |             |                              |                 |                 |
| N N                                | ments<br>to                                      |                      | Health insurance deduction   |   |                  |   |                | 1,062   |             |                              |                 |                 |
| Enclose W-2s and payment with your | Income   | 19.                  | Penalty on early withdrawal of savings   |   | 19.              |   |                |   |             |                              |                 |                 |
| d pa                               |  |                      | Alimony paid   |   |                  |   |                |   |             |                              |                 |                 |
| 8 an                               |  | 21,                  | Pension/retirement income exclusion  |   | 21.              |   |                | 6,000   |             |                              |                 |                 |
| W-2                                |  |                      | Moving expense deduction from federa   |   |                  |   |                |   |             |                              |                 |                 |
| 980                                |  |                      | lowa capital gain deduction certain asset s  |   |                  |   |                |   |             |                              |                 |                 |
| Euc                                |  |                      | Other adjustments  |   |                  |   |                |   |             |                              |                 |                 |
|                                    |  | 25.                  | Total adjustments. ADD lines 16-24,  | , , , . , , , , , , , , , , , , , , , , |                  |   |                |   |             |                              | <u> </u>        | 7,062           |
| - 1                                |  |                      | •  |   |                  |   |                |   |             |                              |                 |                 |



Federal

Addition<sup>29.</sup> and ↑ Deduc- 31. tion

NET INCOME, SUBTRACT line 25 from line 15.

Federal estimated tax payments made in 2011 Additional federal tax paid in 2011 for 2010 and prior years 29.

2,967

12,180

121,626

Addition for federal taxes. ADD lines 27 and 28.

Deduction for federal taxes. ADD lines 31, 32, and 33.

BALANCE, SUBTRACT line 34 from line 30. Enter here and on line 36, side 2,

| NELVA | 17          | BRUNSTING    |
|-------|-------------|--------------|
| NELVA | . <u>Ii</u> | DUCTIONSTING |

| 2011 IA         | \ 1        | 040, page 2   | В.          | Spouse/Status 3                         | A. Y          | ou or Joint       | B. Spouse/Status 3        | <ul> <li>A. You or Joint</li> </ul> |
|-----------------|------------|---|-------------|---|---------------|-------------------|---------------------------|-------------------------------------|
| STEP 7          | 36.        | BALANCE. From side 1, line 35   |             |   |               | 36                |                           | 121,626                             |
| axable          |            | BALANCE. From side 1, line 35 37. Total itemized deductions from federal Schedule A   |             |   | 1             | 09,824            |                           |                                     |
| ncome           |            | 38. Iowa income tax if included in line 5 of federal Schedule A 38  | ,           |   |               |                   | Complete lines            | 37-40                               |
|                 |            | 38. lowa 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 lowa Schedule A. 39 |             |   | 7 (           | 19.824            | ONLY if you ite           | mize.                               |
|                 |            |   |             |   |               |                   | _Client Co                |                                     |
|                 |            | 40. Other deductions 40  Deduction. Check one box. X Itemized. Add lines 39 and 40.   |             | Olevate d                               |               |                   |                           | 109,824                             |
|                 |            |   |             | Standard , , , ,                        |               |                   |                           |                                     |
|                 | <u>42.</u> |   |             |   |               |                   |                           | 11,802                              |
| TEP 8           | 43.        |   |             |   |               |                   |                           |                                     |
| ax,             | 44.        | ,   |             |   |               |                   |                           |                                     |
| redits          | 45.        | lowa minimum tax. Attach IA 6251. 45  |             | A                                       |               |                   |                           | •                                   |
| nd<br>heckoff   | 46.        |   |             |   |               |                   |                           | 359                                 |
| ontribu-        | 47.        |   |             |   |               |                   |                           |                                     |
| ons             | 48.        |   |             |   |               |                   |                           |                                     |
|                 | 49.        |   |             |   |               |                   |                           | 60                                  |
|                 |            | ************************************  |             |   |               | <del>49</del> , _ | 0                         |                                     |
|                 | 50.        | BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.  |             |   |               |                   |                           | *                                   |
|                 | 51.        | • •   |             |   |               |                   |                           | 299                                 |
|                 | 52.        | BALANCE, SUBTRACT line 51 from 50, If less than or equal to zero, enter   | er zero.    |   |               |                   | <u> </u>                  |                                     |
|                 | 53.        | Other nonrefundable lowa credits. Attach IA 148 Tax Credits Schedule.   |             |   |               | 53.               |                           |                                     |
|                 | 54.        | BALANCE. SUBTRACT line 53 from line 52.   |             |   |               |                   |                           |                                     |
|                 | 55.        |   |             |   |               |                   | 0 🛦                       | (                                   |
|                 | 56.        |   |             |   |               | 56.               |                           |                                     |
|                 | 57.        | Total tax before contributions, ADD columns A & B on line 56 and enter h  | ere.        |   |               |                   | 57.                       | (                                   |
|                 | 58.        | <ul> <li>Contributions. Contributions will reduce your refund or add to the amount</li> </ul>   | you ov      | /e. Amounts must be in v                | whole dollar: | i.,               |                           |                                     |
|                 |            |   |             | ters/Veterans                           |               | Abuse Prevention  | -ntor                     |                                     |
|                 | ;          | 58a: <b>A</b> 58b: <b>A</b>   |             |   |               |                   |                           | (                                   |
|                 | <u>59.</u> | TOTAL TAX AND CONTRIBUTIONSADD lines 57 and 58.   |             |   |               |                   |                           |                                     |
| TEP 9           | 60.        | lowa income tax withheld 60   | ·           |   | <b></b>       |                   |                           |                                     |
| redits          | 61.        | Estimated and voucher payments made for tax year 2011 61  |             |   | <u> </u>      | 690               |                           |                                     |
|                 | 62.        | Out-of-state tax credit. Attach IA 130. 62  |             |   |               |                   |                           |                                     |
|                 | 63.        |   |             |   |               |                   |                           |                                     |
|                 | 64.        |   |             |   |               |                   |                           |                                     |
|                 |            | Early childhood development credit 64   |             |   |               |                   |                           |                                     |
|                 | ee         |   |             |   |               |                   |                           |                                     |
|                 | 65.        |   |             |   |               |                   |                           |                                     |
|                 | 66.        |   |             |   | <u> </u>      |                   |                           |                                     |
|                 | 67.        |   |             | ******                                  |               |                   |                           |                                     |
|                 | 68.        | TOTAL CREDITS.ADD columns A and B on line 67 and enter here   |             |   |               |                   |                           | 690                                 |
| TEP 10          | 69.        | If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the   | amou        | nt you overpaid.                        |               |                   | 69.                       | 690                                 |
| lefund          | 70.        | Amount of line 69 to beREFUNDED   |             |   | , . , ,       | , . ,             | REFUND 70. 🛦              | 690                                 |
| F               |            | For a faster refund file electronically. Go to www.iowa.gov/tax for de  |             |   |               |                   |                           |                                     |
| mount<br>ou Owe | 71         | towa Income Tax - Refund Processing, Hoover State Office Bldg, De<br>Amount of line 69 to be applied to your 2012 estimated tax 71  |             | es ia 30315-0120                        |               |                   |                           |                                     |
|                 | 72.        | *****   |             | NT OF TAX YOU OWE                       |               |                   | 72.                       |                                     |
|                 |            |   | ,,,,,       | Check if annualize                      | <i>.</i>      |                   |                           |                                     |
|                 | 73.        | •   | <b>A</b>    |   | a income m    |                   |                           |                                     |
|                 | 74,        |   |             | 74b. Interest                           |               |                   | DD Enter total 74.        |                                     |
|                 | 75.        |   |             |   |               | PAY               | THIS AMOUNT 75. 🛕         |                                     |
|                 |            | You can pay online at www.iowa.gov/tax or pay by mail to lowa Inco<br>PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Tro  |             |   | ııy,          |                   |                           |                                     |
| TEP 11 P        | OLI        | TICAL CHECKOFF.This checkoff does not increase the  |             | \$1.50 to Democratic                    | Party         |                   | \$1.50 to Democ           | ratic Party                         |
|                 |            | nt of tax you owe or decrease your refund.  | <b>=</b> ,  | \$1.50 to Republican                    | · .           | <b>▲ ∨</b> 01     | JRSELF: \$1.50 to Republi |                                     |
|                 |            | <b>SPOO</b> 5   | <del></del> | • | ŕ             | <b>-</b> '0'      | ,                         | · — ·                               |
|                 |            |   |             | \$1.50 to Campaign F                    |               |                   | \$1.50 to Campa           |                                     |
| TEP 12          | - 1        | I (We), the undersigned, declare under penalty of perjury the   | nat i (     | we) have examined                       | i this retu   | m, including a    | all accompanying sche     | dules                               |
|                 | ;          | and statements, and, to the best of my (our) knowledge an   | d beli      | ef, it is a true, corre                 | ect, and c    | omplete retun     | n. Declaration of prepa   | rer                                 |
| ******          | s (        | (other than taxpayer) is based on all information of which the  | ne pre      | parer has any knov                      | wledge.       |                   |                           |                                     |
| PLEASE          | *          | , ,   |             | <del></del> -                           | -             |                   |                           |                                     |
| IGN HER         | E.         |   |             | X 11/11/11                              |               |                   | IKKERS CPA                | 04/05/1                             |
|                 | ,          | Your Signature Date C   | heck if     | Deceased Date of Deat                   | th Prepare    | 's Signature      |                           | Date                                |
| IGN HER         | E          |   | <b>A</b>    |   | 42-1          | 277139            |                           |                                     |
|                 | •          | Spouse's Signature Date Ch  | eck if D    | eceased Date of Deat                    | - —           |                   | PTIN                      |                                     |
|                 |            |   |             |   |               |                   |                           | 712-722-3375                        |
|                 |            |   | Davi        | ime Telephone Number                    | _             |                   |                           | ytime Telephone Number              |
|                 |            |   | Jay         | rospitotio Humber                       |               |                   | Ua                        | ,                                   |



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

# lowa Department of Revenue www.iowa.gov/tax 2011 IA 8453-IND lowa Individual Income Tax Declaration for an E-File Return

|  |   |  | IOWa   | Illuividua   | I IIICOME TAX D  | ecialation for an E-File Ne                                  |
|--|---|--|--|--|--|--|
| Your first name  | , middle initial  | Last name  |  | Your Sc  | ocial Security Number  |  |
| NELVA  | E   | BRUNSTING  | NG 481-30-4685   |  | Client Copy  |  |
| Spouse's first n   | ame, middle initial   | Last name  |  | Spouse   | Social Security Number   | Ollerit Copy   |
|  | (number and street) or PO Bo  |  |  |  |  |  |
|  | LOOMINGDALE   | CIR  |  |  |  |  |
| City, state, and   |   | TT 77004   |  |  |  |  |
| VICTOR   | CIA   | TX 77904   | <del></del>  |  |  |  |
|  |   | ation - Tax year endin   |  |  |  | A. You or Joint  |
| ا ا l. lowa ا  |   | ne 26 A & B)   |  |  |  | 1A 130,839   |
| 2. Total   | Tax (IA 1040, line 46 A   | & B)   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | , 2B   |  | _ 2A <u>359</u>  |
| 3. lowa i  | Income Tax Withheld (I  | A 1040, line 60 A & B)   |  | 3B   |  | _   3A   |
| 4. Amou  | int to be Refunded (IA 1  | 040, line 70)  |  |  |  | 4690   |
| 5. Total   | Amount Due (IA 1040,  | line 75)   |  | .,,  |  | . 5  |
| PartII   | <b>Declaration of Tax</b>   | payer (Be sure to kee  | p a copy of y  | our return)  |  |  |
| 6.   | I do not want direct de   | nacit on direct dabit  |  |  |  |  |
| with the amo<br>is true, corre<br>(IRS) by my if<br>full and timel<br>deposited as<br>direct deposi<br>return will be<br>reason(s) for<br>transmission | I authorize the lowa Departm withdrawal (direct debit) entry owed on this return, and the date). I also authorize the finiconfidential information nece NOTE: This electronic vyou currently have a de withdrawal from our ball a. Name of financial in b. Routing Number c. Account Number d. Type of Account: e. Will this refund go to the designated in Part II and decident of the low y payment of my tax liability in the rejected. If the processing of the delay or when the refund and indication of whether or resulting the second of the delay or when the refund and indication of whether or resulting the second of the delay or when the refund and indication of whether or resulting the second of the delay or when the refund and indication of whether or resulting the second of the delay or when the refund and indication of whether or resulting the second of the delay or when the refund and indication of whether or resulting the second of the delay or when the refund. | 113000023  5860275635  Savings X Ci o (or payment come from) be information I have provided to making lines of the electronic portion of at my return, including any accompa Department of Revenue (IDR). If will remain liable for the tax liability lare that the information shown in I interest that the information show in the information shown in I interest that the information shown in I interest that the information shown in I interest that the information shown in I interest that the information shown in I interest that the IDF interest that I also consent to the IDF interest that I also consent the IDF interest that I also consent the IDF interest that I also consent the IDF interest that I also consent the IDF interest that I also consent the IDF interes | mated financial agent indicated below for p y to this account on cessing of the electrove issues related to the count will be ide ease contact your inpany ID.  F AMERIC  The first tw 2.3  hecking an account outsing y Electronic Return Offiny lowa income tax anying schedules and I have filed a balance and II applicable per and II is correct, if I there there fund, if there delayed, I authorize it sending to my ERO | to initiate an electro ayment of my individual initiate and initiate and initiate and initiate and initiate and initiate and initiate and interest. In electron in a statements, be ser due return. I understate and interest. In the serious and interest. In the serious and interest. In the serious and interest. In the serious and interest. In the serious and interest an | tates?  tates?  the amounts shown in Part I of my knowledge and belief in to the Internal Revenue Setstand that if the IDR does not I consent that my refund be mbined state return and electred return, I understand in acknowledgment of receipt acknowledgment or acknowledgment of receipt | No agree my return rice receive lirectly ted my state the of |
|  | chments must be forwarded u   | pon request to the IDR.  |  |  |  | 1  |
| Sign<br>Here   | Your Signature  | i  | ate  | Some   | se Signature. If a joint return  | , both must sign. Date                                       |
| Part III   | •   | ctronic Return Origina   |  |  | ,  |  |
| I declare that am only a contained to the have signed followed all the second to the IDR upon schedules a  | at I have reviewed the above to<br>ollector, I am not responsible f<br>I this return before submitting to<br>other requirements described<br>with attachments, on file for thr<br>in request. If I am a paid prepa  | axpayer's return and that entries or<br>or reviewing the return and only de<br>to the IRS. I have provided the taxt<br>in the lowa Electronic Filing Handt<br>ee years from the due date of the I<br>arer, under penalties of perjury, I do<br>t of my knowledge and belief, they  | n form IA 8453-IND at<br>clare that this form at<br>payer with a copy of a<br>look and the lowa Mo<br>eturn or the filing date<br>clare that I have example.   | e complete and corr<br>courately reflects the<br>il forms and informa<br>demized eFile (MeF<br>e, whichever is later,<br>nined the above tax   | ect to the best of my knowled<br>data on the return. The taxo-<br>tion to be filed with the IDR a<br>J developer guide. I will keep<br>and I will make a copy avails<br>payer's return and accompan  | ayer will<br>nd have<br>form IA<br>able to<br>nying          |
| ERO  | ERO<br>Signature  |  | Date   | Check if paid prepare  | Check if self-employed   | ERO's SSN or PTIN  |
| Use  | RICHARD K RIK   | KERS CPA   | 04/05/   |  | X  | P00144154  |
| Only   | Firm's name (or yours   | KROESE & KROE  |  |  |  | FEIN 42-1277139  |
|  | if self-employed),  | 540 NORTH MA   |  | 7  |  | Phone Number   |
|  | address and ZIP code  | SIOUX CENTER   |  | IA 5125  | 50-1824  | 712-722-3375   |
|  | Paid Preparer's   | MITOR CHINTER  | Date   |  |  | reparer's SSN or PTIN  |
| Paid   | Signature   |  |  |  | self-employed  |  |
| Preparer   | 7   |  |  |  |  |  |
| Use  | Firm's name (or yours   |  |  |  |  | FEIN   |
| Only   | if self-employed),  |  |  |  |  | Phone Number   |
|  | address and ZIP code  |  |  |  |  | 712-722-3375   |

Do Not Mail This Form.

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

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

# 2011 IA 1040 Schedule A

### **lowa Itemized Deductions**

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

| NELVA E           | BR         | UNSTING 481   | -30-46 | 85      |
|-------------------|------------|---|--------|---------|
| NOTE: If you have | fede       | eral bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.   |        |         |
| Medical and       |            | Do not include health insurance premiums deducted on IA 1040, line 18.  |        |         |
| Dental            | 1.         | Medical and dental expenses 1. 117,831  |        |         |
| Expenses          | 2.         | Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus  |        |         |
|                   |            | depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2. 11, 411  |        | 30C 400 |
|                   | 3.         | Subtract line 2 from line 1. If less than zero, enter zero.   | 3.     | 106,420 |
| Taxes             | 4.         | State and Local (Check only one box):   |        |         |
| You               |            | a Other state and local income taxes. Do not include lowa Income Tax  Include School District Surfay and EMS Surfay paid in 2011 OD 4. 1, 137 |        |         |
| Paid              |            | Include School District Surtax and EMS Surtax paid in 2011 OR   |        |         |
|                   |            | b X 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  |        |         |
|                   | 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.  |        | 3,344   |
| Interest          | 9a         | Home mortgage interest and points reported on federal form 1098 9a.   |        |         |
| You               | 9b         | Home mortgage interest and points reported on federal form 1098   |        |         |
| Paid              | 10.        | Points not reported on federal form 1098  |        |         |
| raiu              | 11.        | Qualified mortgage insurance premiums   |        |         |
|                   | 12.        | Investment interest. Attach federal form 4952 if required.  |        |         |
|                   | 13.        | Add lines 9a-12. Enter total here.  |        |         |
| C:#-              | 1          | Contributions by cash or check. 14. 60  |        | W-1444  |
| Gifts             | 14.        |   |        |         |
| to                | 15.        | Other than by cash or check. You must attach federal form 8283 if more than \$500,  | -      |         |
| Charity           | 16.        | Add lines 14 through 16. Enter total here.  | •      | 60      |
| ``                | 17.        | Casualty or theft loss(es). Attach federal form 4684.   |        |         |
| Job Expenses      | 18.<br>19. | Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required   |        | www.    |
| and               | 20.        | Tax preparation fees  | ı      |         |
| Misc.             | 21.        | Other expenses. List type and   | •      |         |
| Deductions        | <u></u>    | amount 21   |        |         |
| Deductions        | 22.        | Add the amounts on lines 19, 20, and 21. Enter the total here   |        |         |
|                   | 23.        | Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus  | r      |         |
|                   | 20.        | 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.       | 25.        | Other miscellaneous deductions not subject to 2% AGI Limit. List type   |        |         |
| Deductions        |            | and amount.   | 25.    |         |
| Total             | 26.        | Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here  | 26.    | 109,824 |
| Itemized          | 20.        | And sinds of a, to, it, it, and 20, and onto the total field.   |        |         |
| Deductions        |            | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.   |        |         |
| Proration         | <u> </u>   | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE   |        | YOU     |
| of                | 27.        |   |        |         |
| Deductions        | 28.        | Total lowa net income, add columns 27a and 27b. Enter the total here.   | 28     |         |
| Between           | 29.        | Divide the amount on line 27a by the amount on line 28. Enter the percentage here.  |        | %       |
| Spouses           | 30.        | Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)   | 30     |         |
|                   | 31.        | Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using   |        |         |
|                   |            | filing status 4, enter this amount on line 39, column A of your spouse's return (SPOUSE)  | 31     |         |
|                   |            |   |        |         |

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



# 2011 IA 1040 Schedule B

### Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number Client-Godv85

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

INTEREST

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.

INCOME

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

check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

|  | Check on | Check one for each payer |       |                                       |  |
|--|----------|--------------------------|-------|---------------------------------------|--|
| Name of Payer  | Taxpayer | Spouse                   | Joint | AMOUNT                                |  |
| EDWARD JONES   | Х        |                          |       | 463                                   |  |
| EDWARD JONES   | X        |                          |       | 387                                   |  |
|  |          |                          |       |                                       |  |
|  |          |                          |       |                                       |  |
|  |          |                          |       |                                       |  |
|  |          |                          |       | · · · · · · · · · · · · · · · · · · · |  |
|  |          |                          |       |                                       |  |
|  |          |                          |       |                                       |  |
|  |          |                          |       |                                       |  |
|  |          |                          |       |                                       |  |
|  |          |                          |       |                                       |  |
|  |          |                          | l     |                                       |  |
| Total Taxable Interest Income.   |          |                          |       |                                       |  |
| A CARDO CONTRACTOR OF THE CONT |          |                          |       | OEA                                   |  |

Add the amounts. Enter here and on IA 1040, line 2.

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 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,

INCOME

check "Joint." Check only one for each payer.

Dividend Income. List Names of All Pavers.

| Check on | payer                  |                                      |   |
|----------|------------------------|--------------------------------------|---|
| Taxpayer | Spouse                 | Joint                                | AMOUNT                                  |
| X        |                        |                                      | 609                                     |
| X        |                        |                                      | 70                                      |
| X        |                        |                                      | 1,756                                   |
| X        |                        |                                      | 2,697                                   |
| X        |                        |                                      | 15                                      |
| X        |                        |                                      | 8,092                                   |
|          |                        |                                      |   |
|          |                        |                                      |   |
|          |                        |                                      | *************************************** |
|          | Taxpayer X X X X X X X | Taxpayer Spouse  X X X X X X X X X X | X X X X X X X X X X X X X X X X X X X   |

Add the amounts, Enter here and on IA 1040, line 3.

13,239



| lowa | Department of | Revenue |
|------|---------------|---------|
|      | ious souther  |         |

### Iowa Nonresident and Part-year Resident Credit

| Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING                                 | l CI                                      | Social Security Number                    |  |  |
|---|---|---|--|--|
| MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE  | YOU MUST FILE THIS F                      |   |  |  |
|   | <ul> <li>You are a nonreside</li> </ul>   | nt of lowa with income                    |  |  |
| You are a nonresident of lowa   | from Iowa sources,                        | or  |  |  |
| You are a part-year resident of lowa  | <ul> <li>You are a part-year</li> </ul>   | lowa resident                             |  |  |
| Date moved into lowa:   |   |   |  |  |
| and/or  | <ul> <li>Enclose this form and</li> </ul> | a copy of your federal                    |  |  |
| Date moved out of lowa:   | return with your lowa                     | return. (IA 1040)                         |  |  |
|   |   | rce income on the IA 126.                 |  |  |
| Your spouse is a nonresident of lowa  | • You may benefit by us                   | ay benefit by using filing status 3 or 4. |  |  |
| Your spouse is a part-year resident of lowa   | IOWA-SO                                   | URCE INCOME                               |  |  |
| Date moved into lowa:   | B. SPOUSE                                 | A. YOU OR JOINT                           |  |  |
| and/or  | Filing Status 3 Only                      | A. TOO OR JOINT                           |  |  |
| Date moved out of lowa:   | Thing Status 3 Only                       |   |  |  |
| . Wages, salaries, tips, etc.   | 1   |   |  |  |
| . Taxable interest income   | 2.  |   |  |  |
| . Ordinary dividend income  | 3.  |   |  |  |
| . Alimony received  | A   |   |  |  |
| . Business income or (loss)   | 5.  |   |  |  |
| . Capital gain or (loss)  | £   |   |  |  |
| Other gains or (losses)   | 7.  |   |  |  |
| . Taxable IRA distributions   | Ö   |   |  |  |
| . Taxable pensions and annuities  | 9.  |   |  |  |
| . Rents, royalties, partnerships, estates, etc.   | 10.                                       |   |  |  |
| . Farm income or (loss)   |   |   |  |  |
| . Unemployment compensation   | 12  |   |  |  |
| . Taxable Social Security benefits.   | 13.                                       |   |  |  |
| . Other income, gambling income, bonus depreciation/section 179 adjustment                  | 14.                                       |   |  |  |
| . GROSS INCOME.ADD lines 1-14.  | 15  |   |  |  |
| . Payments to an IRA, Keogh, or SEP while an Iowa resident                                  | 16  |   |  |  |
| . Deduction for self-employment tax   | 17.                                       |   |  |  |
| . Health insurance deduction  | 18  |   |  |  |
| . Penalty on early withdrawal of savings  | 19  |   |  |  |
| . Alimony paid  |   |   |  |  |
| , Pension/retirement income exclusion   |   |   |  |  |
| . Moving expense deduction into lowa only   | 22.                                       |   |  |  |
| . Iowa capital gain deduction   | 23.                                       |   |  |  |
| . Other adjustments   |   |   |  |  |
| . Total adjustments. ADD lines 16-24.   | 25  |   |  |  |
| . IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTI                        |   |   |  |  |
| . All-source net income from line 26, IA 1040   |   | 0.0% 100.0%                               |  |  |
| . Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to         | 100                                       | 7.070                                     |  |  |
| the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%       | 528                                       | %   |  |  |
| Nonresident/part-year resident credit percentage:   |   |   |  |  |
| Subtract the percentage on line 28 from 100.0%.   | 29.                                       | %100.0 <sub>.</sub> %                     |  |  |
| . Iowa tax on total income from line 43, IA 1040  | 30  | 359                                       |  |  |
| . Total credits from line 49, IA 1040   | 31  |   |  |  |
| . Tax after credits. Subtract line 31 from line 30.   | 32.                                       | 299                                       |  |  |
| . Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29. | 33.                                       | 299                                       |  |  |



ENTER THIS AMOUNT ON LINE 51, IA 1040

www.iowa.gov/tax

| lowa | Minimum | Tax Co | mputation |
|------|---------|--------|-----------|
|      |         |        |           |

| Name(s) as shown on IA 1040 or IA 1041  | SSN or FEIN                             |
|---|---|
|   | Client Copy                             |
| NELVA E BRUNSTING   | 481-30-4685                             |
| PART I: Adjustments and Preferences. See instructions.  |   |
| If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 104                        | 40, start on line 7.                    |
| Medical and dental from line 2, federal form 6251   | 1. 3,804                                |
| 2. Taxes from line 3, federal form 6251, less any lowa 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 625      | 1 3.                                    |
| 4. Miscellaneous itemized deductions from line 5, federal form 6251   | <u> </u>                                |
| 5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line                       | 5.                                      |
| 6. Investment interest from line 8, federal form 6251, less interest and expense related to private                     | *************************************** |
| activity bonds issued after 08/07/86  | 60                                      |
| 7. Post - 1986 depreciation from line 18, federal form 6251   |   |
| 8. Adjusted gain or loss from line 17, federal form 6251  | 8.                                      |
| 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 (fine 25) C. j. Research and experimental (fine 24) j.   |   |
| d. Large partnerships (line 16) d. k. Section 1202 exclusion (line 13) k.   |   |
| e. Long-term contracts (line 22) e.   I. Tax shelter farm activities  |   |
| f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m.                                       |   |
| .g. Mining costs (line 23) g.   | 12.                                     |
| 13. Total Adjustments and Preferences.Combine lines 1 through 12.   | 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 10 050                               |
| 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.   |   |
| 23. Multiply line 22 by 25% (0.25).   |   |
| 24. Subtract line 23 from line 20. If the result is zero or less, enter zero.   | 24. 26,000                              |
| 25. Subtract line 24 from line 19. If the result is zero or less, enter zero.   | 25.                                     |
| 26. Multiply line 25 by 6.7% (0.067).   | ~~ ^                                    |
| 27. Regular tax after credits. See instructions.  |   |
| 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.                          | 280                                     |
| PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.  |   |
| 29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.       | 29. 0                                   |
| 30. Total net income plus total adjustments and preferences. See instructions.  |   |
| 31. Divide line 29 by line 30 and enter the result to three (3) decimal places.   | 0.4                                     |
| 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.                          | 320                                     |

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

