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

Documents for: BRUNSTING, NELVA E

Tax Documents

[IA Tax Return \(12/31/10\) - IA Form 1040 Page 1](#)

[IA Tax Return \(12/31/10\) - IA Form 1040 Page 2](#)

[IA Tax Return \(12/31/10\) - IA Schedule A](#)

[IA Tax Return \(12/31/10\) - IA Schedule B](#)

[IA Tax Return \(12/31/10\) - IA Form 126](#)

[IA Tax Return \(12/31/10\) - IA Form 6251](#)

[IA Tax Return \(12/31/10\) - IA Carryover Summary Report](#)

[IA Tax Return \(12/31/10\) - IA Federal Tax Adjustment Worksheet](#)

2010 IA 1040 Iowa Individual Income Tax Long Form

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

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

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

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

City, State, ZIP
HOUSTON TX 77079-5914

Fill in all information below.

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

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

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

STEP 2 Filing Status: Mark one box only.

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

You must answer these questions:

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

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

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

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

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

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

2010 IA 1040, page 2

B. Spouse/Status 3 A. You or Joint B. Spouse/Status 3 A. You or Joint
 36. _____ 36. _____ 49,852

Taxable Income

37. Total itemized deductions from federal Schedule A 37. _____
 Taxpayers with bonus depreciation/sec. 179 must use Iow Sch. A.
 38. Iow 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 Iow Schedule A. 39. 5,738
 40. Other deductions 40. _____

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

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

Complete lines 37-40 ONLY if you itemize.
File Copy
 5,738
 44,114

STEP 8 Tax, Credits and Checkoff Contributions

43. Tax from tables or alternate tax 43. 2,466
 44. Iow lump-sum tax. 25% of federal tax from form 4972 44. _____
 45. Iow minimum tax. Attach IA 6251. 45. _____
 46. Total tax. ADD lines 43, 44, and 45. 46. 2,466
 47. Total exemption credit amount(s) from Step 3, side 1 47. 60
 48. Tuition and textbook credit for dependents K-12 48. _____
 49. Total credits. ADD lines 47 and 48. 49. 60
 50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. 50. 0 2,406
 51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. 51. 1,499
 52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero. 52. 0 907
 53. Other nonrefundable Iow credits. Attach IA 148 Tax Credits Schedule. 53. _____
 54. BALANCE. SUBTRACT line 53 from line 52. 54. 907
 55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54. 55. 0 0
 56. Total Tax. ADD lines 54 and 55. 56. 907
 57. Total tax before contributions. ADD columns A & B on line 56 and enter here. 57. 907
 58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
 Fish/Wildlife State Fair Firefighters/Veterans Child Abuse Prevention Enter total. 58. _____
 58a: 0 58b: 0 58c: 0 58d: 0 59. 907
 59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58. 59. 907

STEP 9 Credits

60. Iow income tax withheld 60. 1,320
 61. Estimated and voucher payments made for tax year 2010 61. _____
 62. Out-of-state tax credit. Attach IA 130. 62. _____
 63. Motor fuel tax credit. Attach IA 4136. 63. _____
 64. Check One: Child and dependent care credit OR Early childhood development credit 64. _____
 65. Iow earned income tax credit. See Instructions. 65. _____
 66. Other refundable credits. Attach IA 148 Tax Credits Schedule. 66. _____
 67. TOTAL. ADD lines 60 - 66. 67. 1,320
 68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here. 68. 1,320

STEP 10 Refund or Amount You Owe

69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. 69. 413
 70. Amount of line 69 to be REFUNDED REFUND 70. 0
Mail return to Iow Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120
 71. Amount of line 69 to be applied to your 2011 estimated tax 71. 413
 72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE. 72. _____
 73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F Check if annualized income method is used. 73. _____
 74. Penalty and interest. 74a. Penalty _____ 74b. Interest _____ ADD Enter total 74. _____
 75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT 75. _____
Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax/
To pay by mail: Iow Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iow.

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

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

STEP 12 NEXT YEAR, Would you like to receive a booklet? This option is not available to electronic filers.

0. Yes
 1. No

Mailing Addresses:
 See lines 70 and 75 above.

STEP 13 PLEASE SIGN HERE

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

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

RICHARD K RIKKERS CPA 04/14/11
 Preparer's Signature Date
KROESE & KROESE P.C.
 540 NORTH MAIN AVENUE
 SIOUX CENTER IA 51250-1824
 Address
 712-722-3375 42-1277139
 Daytime Telephone Number Identification Number
 41-001b (07/19/10)

Your Signature _____ Date _____
 Spouse's Signature _____ Date _____
 Daytime Telephone Number _____

This return is due May 2, 2011.

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

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

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

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

2010 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040: **NELVA E BRUNSTING** Social Security Number: **481-4685**

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

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

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES	X			692
EDWARD JONES	X			827
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
Total Taxable Interest Income.				7,162
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 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

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

Dividend Income. List Names of All Payers.

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

Iowa Nonresident and Part-year Resident Credit

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

Social Security Number

NELVA E BRUNSTING

481 310 4885

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MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

You are a nonresident of Iowa ▲

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

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

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

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	22,924
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. GROSS INCOME. ADD lines 1-14.	▲ 22,924
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	_____
17. Deduction for self-employment tax	_____
18. Health insurance deduction	_____
19. Penalty on early withdrawal of savings	_____
20. Alimony paid	_____
21. Pension/retirement income exclusion	_____
22. Moving expense deduction into Iowa only	_____
23. Iowa capital gain deduction	_____
24. Other adjustments	_____
25. Total adjustments. ADD lines 16-24.	▲ _____
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	22,924
27. All-source net income from line 26, IA 1040	60,775
100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	% 37.7%
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	% 62.3%
30. Iowa tax on total income from line 43, IA 1040	2,466
31. Total credits from line 49, IA 1040	60
32. Tax after credits. Subtract line 31 from line 30.	2,406
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	1,499

ENTER THIS AMOUNT ON LINE 51 OF IA 1040

Iowa Minimum Tax Computation

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

SSN or FEIN

NELVA E BRUNSTING

481-30-4685

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PART I: Adjustments and Preferences. See instructions.

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

Table with 13 rows for adjustments and preferences. Includes items like Medical and dental, Taxes, Interest, etc. Total adjustments and preferences: 1,622.

PART II: Alternative Minimum Taxable Income

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

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Includes exemption levels, subtraction of exemption amount, etc. Final exemption amount: 0.

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

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

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

Form IA1040	Iowa Federal Tax Adjustment Worksheet	2010
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Name NELVA E BRUNSTING	Taxpayer Identification Number 481-30-4685
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Federal Refund - Iowa Form 1040 Line 27

File Copy
577

1. 2009 federal refund	1.	<u>577</u>
2. Less 2009 federal earned income credit (less federal advance earned income payment)	2.	
3. Less 2009 additional child tax credit	3.	
4. Less 2009 first-time homebuyer credit	4.	
5. Less 2009 refundable education credit	5.	
6. Less 2009 making work pay credit	6.	
7. Prior year federal refund after adjustments	7.	<u>577</u>
8. 2009 deduction for federal taxes (Iowa Form 1040, line 34)	8.	<u>12,935</u>
9. Lesser of line 7 or line 8	9.	<u>577</u>
Spouse		Taxpayer/Joint
10. Prior year federal refund after adjustments from line 9, allocated, if applicable	10.	<u>577</u>
11. Total of other federal refunds (From years prior to 2009)	11.	
12. Federal income tax refund / overpayment received in 2010 (Line 10 plus line 11)	12.	<u>577</u>

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

Spouse		Taxpayer/Joint
1. Self-employment taxes	1.	
2. Household employment taxes	2.	
3. Total Self-employment and Household Employment Taxes	3.	

Federal Tax Withheld - Iowa Form 1040 Line 31

Spouse		Taxpayer/Joint
1. W-2, W-2G, 1099R, 1099M, interest, dividend, K-1	1.	
2. Social security, railroad, unemployment, other income, backup withholding, other	2.	
3. Total Federal Income Tax Withheld	3.	

Federal Estimated Tax Payments Made in 2010 - Iowa Form 1040 Line 32

1. Overpayment applied from 2009 return	1.	<u>577</u>
2. Estimates paid in 2010	2.	<u>10,923</u>
3. Total Federal Estimated tax payments made in 2010	3.	<u>11,500</u>
Spouse		Taxpayer/Joint
4. Total Federal Estimated Taxes Paid from line 3, allocated, if applicable	4.	<u>11,500</u>

Additional Federal Taxes Paid in 2010 - Iowa Form 1040 Line 33

1. 2009 federal tax liability	1.	<u>11,368</u>
2. Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	2.	
3. Subtotal (Line 1 minus Line 2)	3.	<u>11,368</u>
4. Less payments made against 2009 federal tax liability	4.	<u>11,945</u>
5. 2009 unpaid liability before federal refundable credits (Line 3 minus Line 4)	5.	
6. Refundable credits:		
Earned income credit a. _____ Making work pay credit d. _____		
Refundable education credit b. _____ Additional child tax credit e. _____		
First-time home buyer credit c. _____ Other refundable credits f. _____		
Total refundable credits	6.	
7. Application of refundable credits to 2009 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	
8. Paid with 2009 federal tax return (No penalties)	8.	
9. Federal extension and additional payments from 2009 federal return	9.	
10. Federal Motor Vehicle Fuel Tax Credit from 2010 federal return	10.	
11. Excess FICA reported on 2010 federal return	11.	
12. Total additional federal tax payments made in 2010 (Add lines 7 thru 11)	12.	
Spouse		Taxpayer/Joint
13. Total additional federal tax payments from line 12, allocated, if applicable	13.	
14. Additional federal taxes paid in 2010 for tax years prior to 2009	14.	
15. Total additional federal taxes paid in 2010 for 2009 and prior years (Add lines 13 and 14)	15.	

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

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

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Tax Documents

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

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2010

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

Name, Address, and SSN

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning 2010, ending 20 OMB No. 1545-0074
Your first name and initial NELVA E Last name BRUNSTING Your social security number 481-30-4685
If a joint return, spouse's first name and initial Last name Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 13630 PINEROCK LN
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. HOUSTON TX 77079-5914
Checking a box below will not change your tax or refund.

Presidential Election Campaign

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

Filing Status

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

Exemptions

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

Income

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

Table with 2 columns: Description and Amount. Rows include Wages, salaries, tips, etc. (15,837); Taxable interest (5,643); Tax-exempt interest (5,643); Ordinary dividends (21,685); Qualified dividends (17,035); Taxable refunds, credits, or offsets of state and local income taxes (-3,000); IRA distributions (3,218); Pensions and annuities (10,788); Rental real estate, royalties, partnerships, S corporations, trusts, etc. (23,013); Farm income or (loss); Unemployment compensation; Social security benefits (22,518); Other income; Total income (90,681).

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include Educator expenses; Certain business expenses of reservists, performing artists, and fee-basis government officials; Health savings account deduction; Moving expenses; One-half of self-employment tax; Self-employed SEP, SIMPLE, and qualified plans; Self-employed health insurance deduction; Penalty on early withdrawal of savings; Alimony paid; IRA deduction; Student loan interest deduction; Tuition and fees; Domestic production activities deduction; Add lines 23 through 31a and 32 through 35; Subtract line 36 from line 22. Total adjusted gross income: 90,681.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 90,681

39a Check You were born before January 2, 1946, Blind. Total boxes checked 39a 1
 if: Spouse was born before January 2, 1946, Blind. 39b

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

40 Itemized deductions (from Schedule A) or your standard deduction (see instructions) 40 7,100

41 Subtract line 40 from line 38 41 83,581

42 Exemptions. Multiply \$3,650 by the number on line 6d 42 3,650

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 79,931

44 Tax (see instr.). Check if any tax is from: a Form(s) 8814 b Form 4972 44 14,455

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

46 Add lines 44 and 45 46 14,455

47 Foreign tax credit. Attach Form 1116 if required 47

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

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions) 51

52 Residential energy credits. Attach Form 5695 52

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

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

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 14,455

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

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

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

59 a Form(s) W-2, box 9 b Schedule H c Form 5405, line 16 59

60 Add lines 55 through 59. This is your total tax 60 14,455

Payments

If you have a qualifying child, attach Schedule EIC.

61 Federal income tax withheld from Forms W-2 and 1099 61

62 2010 estimated tax payments and amount applied from 2009 return 62 11,360

63 Making work pay credit. Attach Schedule M 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

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

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

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

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

72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments 72 11,360

Refund

Direct deposit? See instructions.

73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid 73

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

b Routing number c Type: Checking Savings

d Account number

75 Amount of line 73 you want applied to your 2011 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions 76 3,095

77 Estimated tax penalty (see instructions) 77

Third Party Designee

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

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

Phone no. 712-722-3375

Sign Here

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

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

Your signature Date Your occupation RETIRED Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer Use Only

Print/Type preparer's name RICHARD K RIKKERS CPA Preparer's signature RICHARD K RIKKERS CPA Date 04/14/11 Check if self-employed PTIN P00144154

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

Firm's address 540 NORTH MAIN AVENUE Phone no. 712-722-3375

SIOUX CENTER IA 51250-1824

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

2010

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ See instructions on back.

Attachment
Sequence No. **08**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number
481-30-4685

Part I
Interest

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

EDWARD JONES
EDWARD JONES
BANK OF AMERICA
BANK OF AMERICA

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

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

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

File Copy	
	Amount
	692
	827
	4,596
	9,722
1	
2	15,837
3	
4	15,837

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

Part II
Ordinary Dividends

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

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

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

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

	Amount
	4,002
	1,340
	70
	6,830
	14
	2,179
	11
5	7,239
6	21,685

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

Part III
Foreign Accounts and Trusts

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

7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
See instructions on back for exceptions and filing requirements for Form TD F 90-22.1
b If "Yes," enter the name of the foreign country ▶
8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

(See instructions on back.)

Yes	No
	X
	X

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

Schedule B (Form 1040A or 1040) 2010

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-3055

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

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

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

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

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

Schedule D (Form 1040) 2010

Part III Summary

16 Combine lines 7 and 15 and enter the result

16 File Copy 526

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

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

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

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

18

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

19

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

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

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

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

21 (3,000)

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

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

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

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

481-30-4685

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NELVA E BRUNSTING

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

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	FARMLAND IOWA		<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-4)		X
B					
C					

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

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

Schedule E (Form 1040) 2010

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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

Alternative Minimum Tax—Individuals

▶ See separate instructions.

2010

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR
NELVA E BRUNSTING

Your social security number
481-30885

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Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)	1	90,681
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	215
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	179
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)	28	91,075

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)		
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
	Single or head of household	\$112,500	\$47,450
	Married filing jointly or qualifying widow(er)	150,000	72,450
	Married filing separately	75,000	36,225
	If line 28 is over the amount shown above for your filing status, see page 8 of the instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II.	30	43,625
31	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	9,468
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	9,468
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	34	14,455
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

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

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions	36	43,625
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	37	17,035
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39	17,035
40	Enter the smaller of line 36 or line 39	40	17,035
41	Subtract line 40 from line 36	41	26,590
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	6,913
43	Enter: <ul style="list-style-type: none"> • \$68,000 if married filing jointly or qualifying widow(er), • \$34,000 if single or married filing separately, or • \$45,550 if head of household. 	43	34,000
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	62,896
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0
46	Enter the smaller of line 36 or line 37	46	17,035
47	Enter the smaller of line 45 or line 46	47	
48	Subtract line 47 from line 46	48	17,035
49	Multiply line 48 by 15% (.15) If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.	49	2,555
50	Subtract line 46 from line 40	50	
51	Multiply line 50 by 25% (.25)	51	
52	Add lines 42, 49, and 51	52	9,468
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53	11,343
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions	54	9,468

File Copy

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

[IA Tax Return \(12/31/11\) - IA Form 1040 Page 1](#)

[IA Tax Return \(12/31/11\) - IA Form 1040 Page 2](#)

[IA Tax Return \(12/31/11\) - IA Schedule A](#)

[IA Tax Return \(12/31/11\) - IA Schedule B](#)

[IA Tax Return \(12/31/11\) - IA Form 126](#)

[IA Tax Return \(12/31/11\) - IA Form 6251](#)

[IA Tax Return \(12/31/11\) - IA Federal Tax Adjustment Worksheet](#)

[IA Tax Return \(12/31/11\) - IA Low Income Exemption Worksheet](#)

DECEASED

2011 IA 1040 Iowa Individual Income Tax Form

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



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

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

File Copy

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

City, State, ZIP
VICTORIA TX 77904

Spouse SSN Your SSN 481-30-4685
Check this box if you or your spouse were 65 or older as of 12/31/11.

STEP 2 Filing Status: Mark one box only.
Residence on 12/31/11
County Number 00 School District Number 0000

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

STEP 3 Exemptions
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3
b. Enter 1 for each person who is 65 or older and/or 1 for each person who is blind
c. Dependents: Enter 1 for each dependent
d. Enter first names of dependents here:
e. TOTAL \$ 60

STEP 4 Gross Income
1. Wages, salaries, tips, etc.
2. Taxable interest income. If more than \$1,500, complete Sch. B.
3. Ordinary dividend income. If more than \$1,500, complete Sch. B.
4. Alimony received
5. Business income/(loss) from federal Schedule C or C-EZ
6. Capital gain/(loss) from federal Sch. D if required for federal purposes
7. Other gains/(losses) from federal form 4797
8. Taxable IRA distributions
9. Taxable pensions and annuities
10. Rents, royalties, partnerships, estates, etc.
11. Farm income/(loss) from federal Schedule F
12. Unemployment compensation. See instructions.
13. Taxable Social Security benefits
14. Other income, gambling income, bonus depreciation/sec. 179 adjustment
15. GROSS INCOME. ADD lines 1-14.

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

STEP 5 Adjustments to Income
16. Payments to an IRA, Keogh, or SEP
17. Deductible part of self-employment tax
18. Health insurance deduction
19. Penalty on early withdrawal of savings
20. Alimony paid
21. Pension/retirement income exclusion
22. Moving expense deduction from federal form 3903
23. Iowa capital gain deduction certain asset sales ONLY (see instructions)
24. Other adjustments
25. Total adjustments ADD lines 16-24.
26. NET INCOME. SUBTRACT line 25 from line 15.

STEP 6 Federal Tax Addition and Deduction
27. Federal income tax refund / overpayment received in 2011
28. Self-employment/household employment taxes
29. Addition for federal taxes. ADD lines 27 and 28.
30. Total ADD lines 26 and 29.
31. Federal tax withheld
32. Federal estimated tax payments made in 2011
33. Additional federal tax paid in 2011 for 2010 and prior years
34. Deduction for federal taxes. ADD lines 31, 32, and 33.
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.

Enclose W-2s and payment with your return - DO NOT STAPLE them here.



NELVA E BRUNSTING

481-30-4685

2011 IA 1040, page 2

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

STEP 7 Taxable Income

36. BALANCE. From side 1, line 35
37. Total itemized deductions from federal Schedule A
38. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A
39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.
40. Other deductions
41. Deduction. Check one box [X] Itemized. Add lines 39 and 40. [] Standard
42. TAXABLE INCOME. SUBTRACT line 41 from line 36.

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

STEP 8 Tax, Credits and Checkoff Contributions

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

STEP 9 Credits

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

STEP 10 Refund or Amount You Owe

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

STEP 11 POLITICAL CHECKOFF.

amount of tax you owe or decrease your refund.
\$1.50 to Democratic Party
\$1.50 to Republican Party
\$1.50 to Campaign Fund
SPOUSE: YOURSELF:

STEP 12

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

PLEASE SIGN HERE

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

SIGN HERE

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

Daytime Telephone Number 712-722-3375 Daytime Telephone Number

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



Iowa Itemized Deductions

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

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

Social Security Number

File Copy

NELVA E BRUNSTING

481-30-4685

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

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

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



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: **481**

File Copy

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

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

**INTEREST
INCOME**

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

Interest Income. List Names of All Payers.

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

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

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

Dividend Income. List Names of All Payers.

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



Iowa Nonresident and Part-year Resident Credit

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

Social Security Number
481-10-468

File Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa ▲
- You are a part-year resident of Iowa ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____
- Your spouse is a nonresident of Iowa ▲
- Your spouse is a part-year resident of Iowa ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

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

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

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

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26.		
27.		
	100.0%	100.0%
28.	%	%
29.	%	100.0%
30.		359
31.		60
32.		299
33.		299

ENTER THIS AMOUNT ON LINE 51, IA 1040



Iowa Minimum Tax Computation

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

SSN or FEIN

NELVA E BRUNSTING

481-30-4685

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PART I: Adjustments and Preferences. See instructions.

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

Table with 13 rows for adjustments and preferences. Includes items like Medical and dental, taxes, interest on home mortgage, etc. Total adjustments and preferences: 7,148.

PART II: Alternative Minimum Taxable Income

Table with 5 rows for alternative minimum taxable income. Includes taxable income from IA 1040, net operating loss deduction, etc. Total alternative minimum taxable income: 18,950.

PART III: Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Includes exemption levels, subtraction of line 21, multiplication by 25%, etc. Total exemption amount: 26,000. Regular tax after credits: 299.

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

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

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



Form IA1040	Iowa Federal Tax Adjustment Worksheet	2011
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Name NELVA E BRUNSTING	Taxpayer Identification Number 481-30-4685
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Federal Refund - Iowa Form 1040 Line 27

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2,967

1. 2010 federal refund	1.	
2. Less 2010 federal earned income credit (less federal advance earned income payment)	2.	
3. Less 2010 additional child tax credit	3.	
4. Less 2010 first-time homebuyer credit	4.	
5. Less 2010 refundable education credit	5.	
6. Less 2010 making work pay credit	6.	
7. Less 2010 adoption credit	7.	
8. Prior year federal refund after adjustments	8.	2,967
9. 2010 deduction for federal taxes (Iowa Form 1040, line 34)	9.	11,500
10. Lesser of line 8 or line 9	10.	2,967
	Spouse	Taxpayer/Joint
11. Prior year federal refund after adjustments from line 10, allocated, if applicable	11.	2,967
12. Total of other federal refunds (From years prior to 2010)	12.	
13. Federal income tax refund / overpayment received in 2011 (Line 11 plus line 12)	13.	2,967

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

1. Self-employment taxes	1.	
2. Household employment taxes	2.	
3. Total Self-employment and Household Employment Taxes	3.	

Federal Tax Withheld - Iowa Form 1040 Line 31

1. W-2, W-2G, 1099R, 1099M, interest, dividend, K-1, Schedule D	1.	
2. Social security, railroad, unemployment, other income, backup withholding, other	2.	
3. Total Federal Income Tax Withheld	3.	

Federal Estimated Tax Payments Made in 2011 - Iowa Form 1040 Line 32

1. Overpayment applied from 2010 return	1.	
2. Estimates paid in 2011	2.	12,180
3. Total Federal Estimated tax payments made in 2011	3.	12,180
	Spouse	Taxpayer/Joint
4. Total Federal Estimated Taxes Paid from line 3, allocated, if applicable	4.	12,180

Additional Federal Taxes Paid in 2011 - Iowa Form 1040 Line 33

1. 2010 federal tax liability	1.	8,393
2. Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	2.	
3. Subtotal (Line 1 minus Line 2)	3.	8,393
4. Less payments made against 2010 federal tax liability	4.	11,360
5. 2010 unpaid liability before federal refundable credits (Line 3 minus Line 4)	5.	
6. Refundable credits:		
Earned income credit a. _____	Making work pay credit e. _____	
Refundable education credit b. _____	Additional child tax credit f. _____	
First-time home buyer credit c. _____	Other refundable credits g. _____	
Adoption credit d. _____		
Total refundable credits	6.	
7. Application of refundable credits to 2010 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	
8. Paid with 2010 federal tax return (Does not include penalties and interest or additional taxes or repayments (from line 2))	8.	
9. Federal extension and additional payments from 2010 federal return	9.	
10. Federal Motor Vehicle Fuel Tax Credit from 2011 federal return	10.	
11. Excess FICA reported on 2011 federal return	11.	
12. Total additional federal tax payments made in 2011 (Add lines 7 thru 11)	12.	
	Spouse	Taxpayer/Joint
13. Total additional federal tax payments from line 12, allocated, if applicable	13.	
14. Additional federal taxes paid in 2011 for tax years prior to 2010	14.	
15. Total additional federal taxes paid in 2011 for 2010 and prior years (Add lines 13 and 14)	15.	

Form IA1040	Iowa Low Income Exemption Worksheet	2011
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Name NELVA E BRUNSTING	Taxpayer Identification Number 481-50-60
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Filing status 1 Dependent of another
 Age 65 or older on 12/31/11 X

	Spouse	Taxpayer or Joint
1. Add:		
(a) Net income from line 26, Form IA1040	(a) _____	_____
(b) Pension exclusion from line 21, Form IA1040	(b) _____	_____
(c) Social Security Phase-out (Social Security Worksheet, Line 12)	(c) _____	_____
(d) Lump-sum distribution separately taxed on federal Form 4972	(d) _____	_____
(e) Net operating loss carryover	(e) _____	_____
Total (1a through 1e)	1.	0
2. Amount from table below (Based on residency, filing status, and age)	2.	1,000

Resident Limitations

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

Nonresident and Part-year Limitations

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

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

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

Form 1040 Department of the Treasury—Internal Revenue Service (99) 2011 U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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

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

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

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

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

Foreign country name Foreign province/county Foreign postal code You Spouse

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

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

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

Income section table with rows 7-22. Includes taxable interest (8a: 463), tax-exempt interest (8b: 387), ordinary dividends (9a: 13,239), qualified dividends (9b: 8,208), total income (22: 152,142).

Adjusted Gross Income section table with rows 23-37. Includes educator expenses (23), business expenses (24), health savings account deduction (25), moving expenses (26), deductible part of self-employment tax (27), self-employed SEP/SIMPLE/qualified plans (28-29), penalty on early withdrawal (30), alimony paid (31a), IRA deduction (32), student loan interest deduction (33), tuition and fees (34), domestic production activities deduction (35), add lines 23 through 35 (36), subtract line 36 from line 22 (37: 152,142).

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 152,142
39a Check [X] You were born before January 2, 1947, [] Blind. Total boxes checked 39a 1
if: [] Spouse was born before January 2, 1947, [] Blind. 39b []

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$5,800
Married filing jointly or Qualifying widow(er), \$11,600
Head of household, \$8,500

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

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

41 Subtract line 40 from line 38 41 41,256

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

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

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

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

46 Add lines 44 and 45 46 4,432

47 Foreign tax credit. Attach Form 1116 if required 47

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

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions) 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a [] 3800 b [] 8801 c [] 53

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

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

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

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

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

59a Household employment taxes from Schedule H 59a

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

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

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

Payments

If you have a qualifying child, attach Schedule EIC.

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

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

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

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

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

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

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

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

Refund

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

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

Direct deposit? See instructions.

b Routing number 113000023 c Type: [X] Checking [] Savings

d Account number 586027563523

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

Amount You Owe

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

77 Estimated tax penalty (see instructions) 77

Third Party Designee

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

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

Phone no. 712-722-3375

Sign Here

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [] if self-employed PTIN

RICHARD K RIKKERS CPA RICHARD K RIKKERS CPA 04/05/12 P00144154

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

Firm's address Phone no. SIOUX CENTER IA 51250-1824 712-722-3375

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2011

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Attachment Sequence No. 07

Name(s) shown on Form 1040

NELVA E BRUNSTING

Your social security number

481-304685

File Copy

Table with columns for line number, description, and amount. Rows include Medical and Dental Expenses (118,893), Taxes You Paid (3,344), Interest You Paid, Gifts to Charity (60), Casualty and Theft Losses, Job Expenses and Certain Miscellaneous Deductions, and Total Itemized Deductions (110,886).

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

2011

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Attachment Sequence No. **08**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30-4685

Part I
Interest

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

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

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

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

Amount	
1	463
2	463
3	
4	463

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

Part II
Ordinary Dividends

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

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

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

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

Amount	
5	609
	70
	1,756
	2,697
	15
	8,092
6	13,239

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

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

Part III
Foreign Accounts and Trusts

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

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

(See instructions on back.)

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

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

Yes	No
	X
	X

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **12**

Name(s) shown on return

NELVA E BRUNSTING

Your social security number

481-30685

File Copy

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

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

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

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

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

Schedule D (Form 1040) 2011

Part III Summary

16 Combine lines 7 and 15 and enter the result

16 File Copy 756

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

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

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

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

18

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

19

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

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

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

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

21

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

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

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

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked.

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

D (Form 1040). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

(A) Long-term transactions reported on Form 1099-B with basis reported to the IRS

(B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS

(C) Long-term transactions for which you cannot check box A or B

Table with 7 columns: (a) Description of property, (b) Code, if any, for column (g), (c) Date acquired, (d) Date sold, (e) Sales price, (f) Cost or other basis, (g) Adjustments to gain or loss, if any. Rows include VK BLD AMER BONDS INCM, DEERE & CO, GMAC SMARTNOTES, IN FIN AUTH REV PARKVIEW, TOYOTA MOTOR CR CORP.

Summary row 4: Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked). Values: 137,539 and 114,185.

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

Your social security number

NELVA E BRUNSTING

481-30-4685

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

Part II Income or Loss From Partnerships and S Corporations

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27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.

Yes No

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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

Alternative Minimum Tax—Individuals

▶ See separate instructions.

2011

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR
NELVA E BRUNSTING

Your social security number
481-301685

File Copy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	41,256
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	3,804
3	Taxes from Schedule A (Form 1040), line 9	3	3,344
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	(488)
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	47,916

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.)		
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
	Single or head of household	\$112,500	\$48,450
	Married filing jointly or qualifying widow(er)	150,000	74,450
	Married filing separately	75,000	37,225
	If line 28 is over the amount shown above for your filing status, see instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34		0
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 		
32	Alternative minimum tax foreign tax credit (see instructions)		
33	Tentative minimum tax. Subtract line 32 from line 31		0
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)		4,432
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45		0

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

Statement of Person Claiming Refund Due a Deceased Taxpayer

▶ See instructions below and on back.

Tax year decedent was due a refund:

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

File Copy

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

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

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

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

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

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

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

Signature of person claiming refund ▶

Date ▶

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

[IA Tax Return \(12/31/10\) - IA Form IA-1041, Page 1](#)

[IA Tax Return \(12/31/10\) - IA Form IA-1041, Page 2](#)

[IA Tax Return \(12/31/10\) - IA K-1 Equivalent - NELVA BRUNSTING](#)

[IA Tax Return \(12/31/10\) - IA Required Statements](#)

For Calendar Year 2010 or fiscal year beginning _____, and ending _____

Iowa Fiduciary Return

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

File Copy

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

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

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

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

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

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

Signature of fiduciary or officer representing fiduciary		Date	
Signature of preparer other than fiduciary	Preparer's ID No.	Address	Date
RICHARD K RIKKERS CPA	42-1277139	540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824	08/29/11

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

Schedule A - Background Information: Answer all applicable questions.

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

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

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

Schedule C - Computation of Nonresident's Tax

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

Schedule D - Explanation of Expenses

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

Schedule E - Tax Rates

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

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2010

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

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

Amended K-1

File Copy

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

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

ANITA BRUNSTING
 TRUSTEE
 203 BLOOMINGDALE CIRCLE
 VICTORIA TX 77904

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

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

Additional Information:

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

[US Tax Return \(12/31/10\) - Form 1041, Page 1](#)
[US Tax Return \(12/31/10\) - Form 1041, Page 2](#)
[US Tax Return \(12/31/10\) - Schedule I, Page 1](#)
[US Tax Return \(12/31/10\) - Schedule I, Page 2](#)
[US Tax Return \(12/31/10\) - Schedule D, Page 1](#)
[US Tax Return \(12/31/10\) - Schedule D, Page 2](#)
[US Tax Return \(12/31/10\) - Schedule D-1, Page 2](#)
[US Tax Return \(12/31/10\) - Schedule D-1, Page 2](#)
[US Tax Return \(12/31/10\) - Schedule E, Page 1 - FARMLAND](#)
[US Tax Return \(12/31/10\) - Schedule K-1, Page 1 - NELVA BRUNSTING](#)
[US Tax Return \(12/31/10\) - Required Statements](#)

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

2010

OMB No. 1545-0092

A Type of entity (see instr.): <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	For calendar year 2010 or fiscal year beginning _____, and ending _____ Name of estate or trust (If a grantor type trust, see page 15 of the instructions.) ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 Name and title of fiduciary ANITA BRUNSTING TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 203 BLOOMINGDALE CIRCLE City or town, state, and ZIP code VICTORIA TX 77904	C Employer identification number 27-6453100 D Date entity created 04/01/09 E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.): <input type="checkbox"/> Described in section 4947(a)(1) <input type="checkbox"/> Not a private foundation <input type="checkbox"/> Described in section 4947(a)(2)
B Number of Schedules K-1 attached (see instructions) 1	F Check applicable boxes: <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name	Change in trust's name Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>																											
Income	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>1 Interest income</td><td style="text-align: right;">1</td></tr> <tr><td>2a Total ordinary dividends</td><td style="text-align: right;">2a 7,239</td></tr> <tr><td>b Qualified dividends allocable to: (1) Beneficiaries 2,857 (2) Estate or trust</td><td></td></tr> <tr><td>3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)</td><td style="text-align: right;">3</td></tr> <tr><td>4 Capital gain or (loss). Attach Schedule D (Form 1041)</td><td style="text-align: right;">4 50,522</td></tr> <tr><td>5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)</td><td style="text-align: right;">5 24,013</td></tr> <tr><td>6 Farm income or (loss). Attach Schedule F (Form 1040)</td><td style="text-align: right;">6</td></tr> <tr><td>7 Ordinary gain or (loss). Attach Form 4797</td><td style="text-align: right;">7</td></tr> <tr><td>8 Other income. List type and amount</td><td style="text-align: right;">8</td></tr> <tr><td>9 Total income. Combine lines 1, 2a, and 3 through 8</td><td style="text-align: right;">9 81,774</td></tr> </table>	1 Interest income	1	2a Total ordinary dividends	2a 7,239	b Qualified dividends allocable to: (1) Beneficiaries 2,857 (2) Estate or trust		3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4 50,522	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5 24,013	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	7 Ordinary gain or (loss). Attach Form 4797	7	8 Other income. List type and amount	8	9 Total income. Combine lines 1, 2a, and 3 through 8	9 81,774						
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Deductions	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>10 Interest. Check if Form 4952 is attached <input type="checkbox"/></td><td style="text-align: right;">10</td></tr> <tr><td>11 Taxes</td><td style="text-align: right;">11</td></tr> <tr><td>12 Fiduciary fees</td><td style="text-align: right;">12</td></tr> <tr><td>13 Charitable deduction (from Schedule A, line 7)</td><td style="text-align: right;">13</td></tr> <tr><td>14 Attorney, accountant, and return preparer fees</td><td style="text-align: right;">14</td></tr> <tr><td>15a Other deductions not subject to the 2% floor (attach schedule)</td><td style="text-align: right;">15a</td></tr> <tr><td>b Allowable miscellaneous itemized deductions subject to the 2% floor</td><td style="text-align: right;">15b</td></tr> <tr><td>16 Add lines 10 through 15b</td><td style="text-align: right;">16</td></tr> <tr><td>17 Adjusted total income or (loss). Subtract line 16 from line 9</td><td style="text-align: right;">17 81,774</td></tr> <tr><td>18 Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)</td><td style="text-align: right;">18 31,252</td></tr> <tr><td>19 Estate tax deduction including certain generation-skipping taxes (attach computation)</td><td style="text-align: right;">19</td></tr> <tr><td>20 Exemption</td><td style="text-align: right;">20 100</td></tr> <tr><td>21 Add lines 18 through 20</td><td style="text-align: right;">21 31,352</td></tr> </table>	10 Interest. Check if Form 4952 is attached <input type="checkbox"/>	10	11 Taxes	11	12 Fiduciary fees	12	13 Charitable deduction (from Schedule A, line 7)	13	14 Attorney, accountant, and return preparer fees	14	15a Other deductions not subject to the 2% floor (attach schedule)	15a	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	16 Add lines 10 through 15b	16	17 Adjusted total income or (loss). Subtract line 16 from line 9	17 81,774	18 Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18 31,252	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19	20 Exemption	20 100	21 Add lines 18 through 20	21 31,352
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Tax and Payments	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions</td><td style="text-align: right;">22 50,422</td></tr> <tr><td>23 Total tax (from Schedule G, line 7)</td><td style="text-align: right;">23 7,218</td></tr> <tr><td>24 Payments: a 2010 estimated tax payments and amount applied from 2009 return</td><td style="text-align: right;">24a</td></tr> <tr><td>b Estimated tax payments allocated to beneficiaries (from Form 1041-T)</td><td style="text-align: right;">24b</td></tr> <tr><td>c Subtract line 24b from line 24a</td><td style="text-align: right;">24c</td></tr> <tr><td>d Tax paid with Form 7004 (see page 24 of the instructions)</td><td style="text-align: right;">24d</td></tr> <tr><td>e Federal income tax withheld. If any is from Form(s) 1099, check <input checked="" type="checkbox"/> Other payments: f Form 2439 ; g Form 4136 ; Total</td><td style="text-align: right;">24e 123</td></tr> <tr><td>25 Total payments. Add lines 24c through 24e, and 24h</td><td style="text-align: right;">25 123</td></tr> <tr><td>26 Estimated tax penalty (see page 24 of the instructions)</td><td style="text-align: right;">26</td></tr> <tr><td>27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed</td><td style="text-align: right;">27 7,095</td></tr> <tr><td>28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid</td><td style="text-align: right;">28</td></tr> <tr><td>29 Amount of line 28 to be: a Credited to 2011 estimated tax ; b Refunded</td><td style="text-align: right;">29</td></tr> </table>	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22 50,422	23 Total tax (from Schedule G, line 7)	23 7,218	24 Payments: a 2010 estimated tax payments and amount applied from 2009 return	24a	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	c Subtract line 24b from line 24a	24c	d Tax paid with Form 7004 (see page 24 of the instructions)	24d	e Federal income tax withheld. If any is from Form(s) 1099, check <input checked="" type="checkbox"/> Other payments: f Form 2439 ; g Form 4136 ; Total	24e 123	25 Total payments. Add lines 24c through 24e, and 24h	25 123	26 Estimated tax penalty (see page 24 of the instructions)	26	27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27 7,095	28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	29 Amount of line 28 to be: a Credited to 2011 estimated tax ; b Refunded	29		
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Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of fiduciary or officer representing fiduciary	Date	EIN of fiduciary if a financial institution	
Paid	Print/Type preparer's name RICHARD K RIKKERS CPA	Preparer's signature RICHARD K RIKKERS CPA	Date 08/29/11	Check <input type="checkbox"/> if self-employed PTIN P00144154
Preparer Use Only	Firm's name KROESE & KROESE P.C.		Firm's EIN 42-1277139	
	540 NORTH MAIN AVENUE			
	Firm's address SIOUX CENTER, IA 51250-1824		Phone no. 712-722-3375	

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

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

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

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

SCHEDULE I
(Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2010

Department of the Treasury
Internal Revenue Service

Name of estate or trust

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

Employer identification number

27-6453100

File Copy

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

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

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

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

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

Schedule I (Form 1041) (2010)

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

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

Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

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

**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

Name of estate or trust

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

Employer identification number

27-6453100

File Copy

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

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

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

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	

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

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a INVESCO VK INTERNATIONAL GRI INHERIT		FUNDY 06/08/10	2,933	2,234	699
BRANDYWINE BLUE FUND INHERIT		VARIOUS	2,945	2,220	725
CHEVRON CORP INHERIT		06/03/10	69,378	62,556	6,822
CITIGROUP INC INHERIT		06/03/10	10,217	6,682	3,535
COLUMBIA MID CAP VALUE FUND INHERIT		VARIOUS	2,992	1,827	1,165

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	37,391
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions SEE STATEMENT 2	9	185
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12	50,522

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

Schedule D (Form 1041) 2010

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

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

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

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

Part V Tax Computation Using Maximum Capital Gains Rates
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.
Caution: Skip this part and complete the worksheet on page 8 of the instructions if:
 • Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
 • Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

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

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side
 ELMER H BRUNSTING DECEDENTS TR DTD
 4-1-09 AS EST UTD 10-10-96

Employer identification number

27-6453100

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

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	File Copy Subtract (e) from (d)
6a DWS SMALL CAP VALUE FUND INSTL	INHERIT	VARIOUS	1,890	1,118	772
DALLAS TX AREA RAPID TRAN	INHERIT	06/07/10	10,057	9,875	182
DC REV MEDLANTIC/HELIX SER B	INHERIT	06/07/10	19,800	19,010	790
DODGE & COX INTL STOCK FUND	INHERIT	VARIOUS	10,773	6,473	4,300
DODGE & COX INCOME FUND	INHERIT	VARIOUS	4,592	4,016	576
E I DU PONT DE NEMOURS & CO	INHERIT	06/03/10	7,274	4,527	2,747
EATON VANCE TAX MANAGED VAL	INHERIT	06/08/10	4,640	3,754	886
EXXON MOBIL CORP	INHERIT	06/03/10	16,476	18,289	-1,813
FIDELITY NEW INSIGHTS FD INSTL	INHERIT	VARIOUS	4,590	3,128	1,462
FIDELITY INTER MUNI INCM FD	INHERIT	VARIOUS	6,229	5,986	243
FRANKLIN FED TAX FREE INCM ADV	INHERIT	06/08/10	4,572	4,234	338
FRANKLIN HIGH YLD TAX FREE ADV	INHERIT	06/08/10	2,288	1,972	316
HARTFORD DIVIDEND & GROWTH	INHERIT	06/08/10	3,136	2,450	686
HAYS TX CONS INDPT SCH DIST GO	INHERIT	06/07/10	31,500	29,742	1,758
ING GLOBAL REAL ESTATE FUND	INHERIT	VARIOUS	2,946	1,763	1,183
IN MUN PWR AGY PWR SUPPLY SYS	INHERIT	06/07/10	30,930	30,263	667
INVESTMENT CO OF AMERICA CL F1	INHERIT	VARIOUS	6,007	4,420	1,587
PERKINS MID CAP VALUE FD	INHERIT	06/08/10	1,594	998	596
JOHN HANCOCK INTL CORE FD	INHERIT	06/08/10	1,941	1,671	270
JOHNSON & JOHNSON	INHERIT	06/03/10	8,985	7,881	1,104
JPMORGAN CORE BOND FUND SELECT	INHERIT	VARIOUS	3,952	3,702	250
JPMORGAN HIGH YIELD FD SELECT	INHERIT	VARIOUS	1,343	998	345
MFS RESEARCH INTL FD CL I	INHERIT	VARIOUS	7,566	5,156	2,410
MONROE CNTY NY ARPT AUTH REFDG	INHERIT	06/07/10	9,357	8,990	367
MUNDER MID CAP CORE GROWTH	INHERIT	06/08/10	2,126	1,519	607
6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b					22,629

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

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

▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

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

27-6453100
File Copy

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

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	FARMLAND IOWA		<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-4)		X
B					
C					

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

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

Schedule E (Form 1040) 2010

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

2010

Department of the Treasury
Internal Revenue Service

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

Final K-1 Amended K-1

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

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

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

Part I Information About the Estate or Trust

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

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

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

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

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

Part II Information About the Beneficiary


F Beneficiary's identifying number
481-30-4685

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

H Domestic beneficiary Foreign beneficiary

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

For IRS Use Only



Federal Statements

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

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

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

[IA Tax Return \(12/31/11\) - IA Form IA 1041, Page 1](#)

[IA Tax Return \(12/31/11\) - IA Form IA 1041, Page 2](#)

[IA Tax Return \(12/31/11\) - IA Schedule C](#)

[IA Tax Return \(12/31/11\) - IA K-1 Equivalent - NELVA BRUNSTING](#)

[IA Tax Return \(12/31/11\) - IA Required Statements](#)

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

Iowa Fiduciary Return

Name of ELMER H BRUNSTING DECEDENTS TR DTD
Estate or Trust 4-1-09 AS EST UTD 10-10-96
Federal Employer ID Number 27-6453100
Name, Address, and Title of Fiduciary ANITA BRUNSTING
2003 BLOOMINGDALE CIR
VICTORIA TX 77904
TRUSTEE
Decedent's Social Security Number
Iowa County in which estate is pending
Probate No.
Check one:
Estate
Simple Trust
Complex Trust
Bankruptcy Estate
If trust, check one:
Testamentary
Inter Vivos

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

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

Table with 3 columns: Description, Line Number, Amount. Rows include INCOME (Dividends, Interest, etc.), DEDUCTIONS (Interest, Taxes, etc.), COMPUTED TAX (Total credits, Tax liability), and TAX DUE (Tax paid, Refund, Amount due).

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

Schedule A - Background Information: Answer all applicable questions.

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

File Copy

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

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

Schedule D - Explanation of Expenses

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

Schedule E - Tax Rates

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

Computation of Nonresident's Tax Credit

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

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

Iowa Schedule K-1 Equivalent

Form **IA 1041**

2011

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

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

Amended K-1

File Copy

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

NELVA BRUNSTING
 13630 PINEROCK LN
 HOUSTON TX 77079-5914

ANITA BRUNSTING
 TRUSTEE
 2003 BLOOMINGDALE CIR
 VICTORIA TX 77904

Resident state: TEXAS

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

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

Additional Information:

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

Iowa Statements

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

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

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

2011 | OMB No. 1545-0092

A Check all that apply:		For calendar year 2011 or fiscal year beginning _____, and ending _____	
<input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	Name of estate or trust (If a grantor type trust, see the instructions.) ELMER H BRUNSTING DECEDENT'S TR DTD 4-1-09 AS EST UTD 10-10-96		C Employer identification number 27-6453100
	Name and title of fiduciary ANITA BRUNSTING TRUSTEE		D Date entity created 04/01/99 File Copy
	Number, street, and room or suite no. (If a P.O. box, see the instructions.) 2003 BLOOMINGDALE CIR		E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)
	City or town, state, and ZIP code VICTORIA TX 77904		
B Number of Schedules K-1 attached (see instructions) 1	F Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Change in fiduciary's address		
G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>			

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of fiduciary or officer representing fiduciary _____		Date _____	EIN of fiduciary if a financial institution _____	
Paid Preparer Use Only	Print/Type preparer's name RICHARD K RIKKERS CPA	Preparer's signature RICHARD K RIKKERS CPA	Date 04/05/12	Check <input type="checkbox"/> if self-employed	PTIN P00144154
	Firm's name KROESE & KROESE P.C.			Firm's EIN 42-1277139	
	Firm's address 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824			Phone no. 712-722-3375	

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

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

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Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	53,538
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	-3,508
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	50,030
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	50,030
9	Income required to be distributed currently	9	50,030
10	Other amounts paid, credited, or otherwise required to be distributed	10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	50,030
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	50,030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	50,030
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	50,030

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1a	207
	b Tax on lump-sum distributions. Attach Form 4972	1b	
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0
	d Total. Add lines 1a through 1c	1d	207
2a	Foreign tax credit. Attach Form 1116	2a	
b	General business credit. Attach Form 3800	2b	
c	Credit for prior year minimum tax. Attach Form 8801	2c	
d	Bond credits. Attach Form 8912	2d	
3	Total credits. Add lines 2a through 2d	3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	207
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5	
6	Household employment taxes. Attach Schedule H (Form 1040)	6	
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7	207

Other Information

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends \$		X
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3 At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country		X
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions.		X
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6 If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)	<input type="checkbox"/>	
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)	<input type="checkbox"/>	
8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here	<input type="checkbox"/>	
9 Are any present or future trust beneficiaries skip persons? See instructions		X

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

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

2011

Department of the Treasury
Internal Revenue Service

Name of estate or trust

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

Employer identification number

27-6453100

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

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

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

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

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

Schedule I (Form 1041) (2011)

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

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

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Part III Alternative Minimum Tax

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

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

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

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2011

Name of estate or trust

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

Employer identification number

27-6453100

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

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

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

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

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

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

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

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

Schedule D (Form 1041) 2011

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

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

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

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

Part V Tax Computation Using Maximum Capital Gains Rates

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

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

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

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

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

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Name(s) shown on return

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

Your social security number

27-6453100

File Copy

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

Yes No

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

Yes No

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

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

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

Type of Property:

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

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

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

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

24 41,938

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

25 ()

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

26 41,938

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

26 41,938

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

Schedule E (Form 1040) 2011

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

Department of the Treasury
Internal Revenue Service

2011

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

Final K-1 Amended K-1

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

▶ See back of form and instructions.

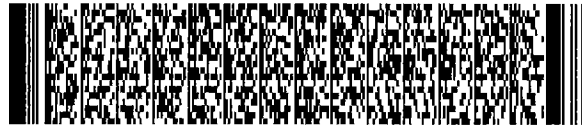
Part I Information About the Estate or Trust	
A Estate's or trust's employer identification number	27-6453100
B Estate's or trust's name	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96
C Fiduciary's name, address, city, state, and ZIP code	ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR VICTORIA TX 77904
D <input type="checkbox"/> Check if Form 1041-T was filed and enter the date it was filed	
E <input type="checkbox"/> Check if this is the final Form 1041 for the estate or trust	

Part II Information About the Beneficiary	
F Beneficiary's identifying number	481-30-4685
G Beneficiary's name, address, city, state, and ZIP code	NELVA BRUNSTING 13630 PINEROCK LN HOUSTON TX 77079-5914
H <input checked="" type="checkbox"/> Domestic beneficiary <input type="checkbox"/> Foreign beneficiary	

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

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

For IRS Use Only



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 Distributions

Description	Amount
EDWARD JONES	\$ 258
TOTAL	\$ 258