RICHARD K RIKKERS CPA

51250-1824

Form 1041 (2010)

P00144154

**P5:1-5/3**:2-3375

SIOUX CENTER,

KROESE & KROESE P.C.

540 NORTH MAIN AVENUE

IA

RICHARD K RIKKERS CPA

Firm's name

Firm's address 🕨

Paid

Preparer

**Use Only** 

Firm's EIN ▶ 42-1277139

self-employed

04/14/11

100000000	1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			Page
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income		1	
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)			
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	. 2		
3	Subtract line 2 from line 1	3	<b>^</b>	
4	Subtract line 2 from line 1  Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	leat	Copy	
5	Add lines 3 and 4	. 5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable			
	purposes (see page 25 of the instructions)			
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	. 7		
Sc	hedule B Income Distribution Deduction			
1	Adjusted total income (see page 25 of the instructions)	.   1		<u>1,774</u>
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_		
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		C
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	-5	<u>0,522</u>
7	Distributable net income. Combine lines 1 through 6. If zero			
	or less, enter -0-	7	3	3,322
8	If a complex trust, enter accounting income for the tax year as			
	determined under the governing instrument and applicable local law 8 33,32	<u>2</u>		
9	Income required to be distributed currently	9	3	3,322
10	Other amounts paid, credited, or otherwise required to be distributed	10		C
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	3	<u>3,322</u>
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		1,252
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		1,252
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	. 15	] 3	1,252
St	hedule G Tax Computation (see page 27 of the instructions)		***************************************	
1	Tax: a Tax on taxable income (see page 27 of the instructions) 1a 7,21	<u>8</u>		
	b Tax on lump-sum distributions. Attach Form 4972 1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	<u>o</u>		
	d Total. Add lines 1a through 1c	1 <u>d</u>		7 <b>,</b> 218
2a	Foreign tax credit. Attach Form 1116	_		
b	General business credit. Attach Form 3800	_		
C	Credit for prior year minimum tax. Attach Form 8801 2c	_		
d	Bond credits. Attach Form 8912  Total and tines 2s through 2d	_		
3	Total credits. Add lines 2a through 2d	3		C
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		7,218
5	Recapture taxes. Check if from: Form 4255 Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6.			
	Enter here and on page 1, line 23	7		7,218
***********	Other Information		Y	'es No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses	<i>.</i>		X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ 2,070 SE	E ST	MT 1 📗	
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any			
	individual by reason of a contract assignment or similar arrangement?			X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority		and the same of th	
	over a bank, securities, or other financial account in a foreign country?		L	X
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the			
	name of the foreign country ▶	<i>.</i>		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a			
	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		L	X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)		1 1000	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)		<b>▶</b>	
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		P5455	
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions		.,,,,,,,,,,	X

Form 8453-F

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

Departme	nt of the Treasury	For calendar year 2010, or				g		2010
			G DECEDEN	ITS TR DTD				
See instructions on back.								
Part	l Tax Ret	urn Information						
Name of estates or state   ELMER H BRUNSTING   BEEEDENTS TR DTD	81,774							
2 In	See instructions on back.  **Service of seather of the service of seather of the seather of flourising of the service of seather of flourising of the seather of the seather of flourising of the seather of the seat							
TRUSTEE  Part!  Tax Return Information  1 Total income (Form 1041, line 9)	50,422							
<b>4</b> To	otal tax (Form 104	i, line 23)	.,				. 4	7,218
5 Ta	x due or overpayr	nent (Form 1041, line 27 or 28)		<u> </u>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5	7,095
Part	II Declara	tion of Fiduciary						
electronic Revenue I consent consent to rejected,	portion of the 2010 to Service, and all according that the return(s), incording the the reason(s) for the	J.S. Income Tax Return(s) for Estates a mpanying schedules and statements. To duding this declaration and accompanying ERO and/or transmitter an acknowled rejection.	nd Trusts, I have also the best of my knowing ng schedules and sta gement of receipt of t	o examined a copy of to vledge and belief, they tements, be sent to the ransmission and an ind	he return(s) being fi are true, correct, ar Internal Revenue S	led electroni ad complete. Service by th	ically with the Into . If I am not the to ne return transmi	ernal ansmitter, tter. I also
_	Signature of	f fiduciary or officer representing fiducia	гу			Date		
Part	III Declara	tion of Electronic Return	Originator (E	RO) and Paid I	Preparer (see	instruc	tions)	
collector, the fiducia with the IF Trusts for schedules	I am not responsible ary will have signed th RS, and have followed Tax Year 2010. If I a and statements, and	for reviewing the return(s), and only dec ils form before I submit the return(s). I w I all other requirements described in Pu m also the Paid Preparer, under penalti	lare that this form ac vill give the fiduciary of b. 1437, Procedures es of perjury I declare	curately reflects the day or officer representing the for the Form 1041 e-fill that I have examined	ta on the return(s). he fiduciary a copy e Program, U.S. Inc the above estate or	The fiduciary of all forms ome Tax Re trust return	y or an officer rep and information t eturns for Estates (s) and accompa	oresenting o be filed and nying
	ERO's				_1	Check		
EDO's	signature R			**************************************	preparer 🕨 🛚 X	employ	ed 🕨 📗	<del></del>
	rims name (or yo	W1 G					EIN F 42	-12//139
					1250-182	4	Phone no. 7	12-722-337
	, , ,		•				the best of my l	knowledge
_ ' '	Print/Type prepare	r's name	Preparer's signat	ure		Date		]
parer	Firm's name						Firm's EIN	
Use Only	Firm's address	•					Dhann ==	
	2 Income distribution deduction (Form 1041, line 22) 31, 252 3 Taxable income (Form 1041, line 22) 3 50, 422 4 Total tax (Form 1041, line 23) 4 7, 218 5 Tax due or overpayment (Form 1041, line 27 or 28) 5 7, 095    Sample   Declaration of Fiduciary							

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

Form **8453-F** (2010)

## 2010 Form 1041-V

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

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

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

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

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

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

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

Line 4. Enter your name and title.

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

#### How To Prepare the Payment

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

# Department of the Treasury Internal Revenue Service

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

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

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

Mail To: DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE CENTER

OGDEN, UT 84201-0148

Form 1041-V (2010)

▼ Detach Here and Mail With Your Payment and Return ▼ OMB No. 1545-0092 Payment Voucher 2010 Department of the Treasury Do not staple or attach this voucher to your payment or return. Internal Revenue Service (99) 1 Employer identification number (EIN) 2 Amount you are Dollars paying by check or money order 7,095 27-6453100 3 Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD Print or type 4-1-09 AS EST UTD 10-10-96 4 Name and title of fiduciary ANITA BRUNSTING TRUSTEE 5 Address of fiduciary (number, street, and room or suite no.) 203 BLOOMINGDALE CIRCLE City, state, and ZIP code VICTORIA TX 77904 P5159 For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

#### SCHEDULE I (Form 1041)

**Alternative Minimum Tax—Estates and Trusts** 

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

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD

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

Employer identification number Client Copy 27–6453100

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

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

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

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

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

Schedul 51 16 m 1041) (2010)

Sched	tule I (Form 1041) (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-64	53100		Page :
Pa	ett 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-		13	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	<u>C.IIe</u> i	at Cop	<b>y</b> 31,431
P	irt III Alternative Minimum Tax			
45	Exemption amount		15	22 <b>,</b> 500
46		<u>,522</u>		
47		,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	0		
49	Multiply line 48 by 25% (.25)		19	
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).			2 050
	Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result		52	3 <b>,</b> 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	
	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,			
E 7	or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.	١,	57	28,022
57 F0	Enter the amount from line 51	· · · · · · · · · · ·	3/ <u> </u>	20,022
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			
		,522		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as	<u>, , , , , , , , , , , , , , , , , , , </u>		
Ja	refigured for the AMT, if necessary). If you did not complete Schedule D			
	for the sender to control AMT series O			
60	If you did not complete a Schedule D Tax Worksheet for the regular tax			
••	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and			
	59 and enter the <b>smaller</b> of that result or the amount from line 10 of the			
		,522		
61	Enter the smaller of line 57 or line 60		61	28,022
62	Subtract line 61 from line 57		52	
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	▶ [.6	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-			
66	.,	,300		
67	***************************************	,022		
68	Enter the <b>smaller</b> of line 66 or line 67	<u>,300</u>		
69	Subtract line 68 from line 67 69 25	722		,
70	Multiply line 69 by 15% (.15)	🕨 🔭	70	<u>3,858</u>
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.			
71	Subtract line 67 from line 61			
72	Multiply line 71 by 25% (.25)		72	~ ~ ~ ~
73	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)		74 P516	3 7 20/
	and subtract \$3,500 from the result	, , . , .		
75	Enter the smaller of line 73 or line 74 here and on line 52	<u>  7</u>	75	3,858

**SCHEDULE D** (Form 1041)

**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

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 Note: Form 5227 filers need to complete only Parts I and II. Employer identification number Client Copy 27-6453100

P	irt I Short-Term Capital (	Gains and Los	ses – Assets I	Held One Year or Les	S	
(Exa	(a) Description of property ample: 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		. , , . , . ,	b
2	Short-term capital gain or (loss) from	Forms 4684, 6252	6781, and 8824			2
	, , ,	•				
3 4	Net short-term gain or (loss) from par Short-term capital loss carryover. Ent					3
*	Carpinyar Morksheet		ty, nom and a or are			<b>1</b> (
5	Net short-term gain or (loss). Comb	oine lines 1a throug	h 4 in column (f). E			_
P	column (3) on the back	Gains and Los	ses – Assets I	Held More Than One		5
3000000	(a) Description of property	(b) Date acquired	(c) Date sold		(e) Cost or other basis	(f) Gain or (loss) for
	ample: 100 shares 7% preferred of "Z" Co.)	(mo., day, yr.)	(mo., day, yr.)	(d) Sales price	(see instructions)	the entire year Subtract (e) from (d)
6a	INVESCO VK INTERNAT	IONAL GRI INHERIT	FUNDY 06/08/10	2,933	2,23	699
	BRANDYWINE BLUE FUN		00/00/10	2,955	han y han w	000
		INHERIT	VARIOUS	2,945	2,22	20 725
	CHEVRON CORP	INHERIT	06/03/10	69,378	62,55	6,822
	CITIGROUP INC		00/03/10	99,379		0,022
	~~************************************	INHERIT	06/03/10	10,217	6,68	3,535
	COLUMBIA MID CAP VA	LUE FUND INHERIT	VARIOUS	2,992	1,82	1,165
***************************************		·····				
b	Enter the long-term gain or (loss), if a	ny, from Schedule	D-1, line 6b	,,,.,,,.,,	6	<b>b</b> 37,391
7	Long-term capital gain or (loss) from	Forms 2439, 4684,	6252, 6781, and 88	324	,	,
8	Net long-term gain or (loss) from part	nerships, S corpora	ations, and other es	tates or trusts	,	<b>3</b>
9	Capital gain distributions			SEE STATEME	NT 2	185
		. , , . , . , , , , , , , , , , , ,				
10 11	Gain from Form 4797, Part I  Long-term capital loss carryover. Ente	or the amount if an	v from line 14 of th	e 2009 Canital Loss		0
. 1					1	1 (
12	Net long-term gain or (loss). Combi	ine lines 6a through	11 in column (f). E	Inter here and on line 14a,		EO EOO
	column (3) on the back				<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	2 50,522 chedul 9 75 m 1041) 2010

BRUNSTING003496

Sche	dule D (For	m 1041) 2010 ELMER H BRUI	NSTING 1	DECED.			27-6453100	Page 2
Pa	irt III	Summary of Parts I and II Caution: Read the instructions before c	ompleting this	part.	(1) Benef (see in		(2) Estate's or trust's	(3) Total
13	Net short	term gain or (loss)	.,,,	13				
14	_	erm gain or (loss):					Olion	CONVER FOR
a	Total for y			14a			- Men	t Copy 50,522
b	•	red section 1250 gain (see line 18 of the	wrksht.)		<del></del>			
C 45	28% rate (	gaingain or (loss). Combine lines 13 and 14		14c 15			50,522	50,522
15 Note		column (3), is a net gain, enter the gain o			orm 990-T Pa	rt I line 4a		
		V, and <b>do not</b> complete Part IV. If line 15						
	ssary.	v, and up not complete i arriv. I and it	o, ooidiiii (o), i	0 4 110( 100	o, complete i	art ir and i	.o -up.mu,,	
	eresses responde	Capital Loss Limitation						
16		and enter as a (loss) on Form 1041, line	4 (or Form 99	0-T, Part I	, line 4c, if a tr	ust), the sn	naller of:	
а		n line 15, column (3) or b \$3,000					16	(
Note		on line 15, column (3), is more than \$3,0	00, or if Form	1041, page	1, line 22 (or	Form 990-	T, line 34), is a loss, comple	ete the Capital
		Worksheet on page 7 of the instructions						
		Tax Computation Using Maxin						
Forn	n 1041 filer:	s. Complete this part only if both lines 14	a and 15 in col	lumn (2) aı	re gains, or an	amount is	entered in Part I or Part II a	nd there is an
entry	on Form 10	041, line 2b(2), <b>and</b> Form 1041, line 22, is	s more than ze	ro.			•	•
Caut	i <b>on:</b> Skip th	is part and complete the worksheet on pa	age 8 of the ins	structions i	f:			
		b, col. (2) or line 14c, col. (2) is more than						
		41, line 2b(1), and Form 4952, line 4g ar						· 000 T
		sts. Complete this part only if both lines						
		, line 34, is more than zero. Skip this part	and complete	tne works	neet on page	8 of the insi	tructions if either line 14b, c	oi. (2) or line
		ore than zero.	000 T lin	~ 24)		17	50,422	
17		ble income from Form 1041, line 22 (or F	om 990-1, ini 	e 34)		1/	<u> </u>	
18		smaller of line 14a or 15 in column (2) s than zero	18		50,522			
19		state's or trust's qualified dividends from			00,022			
13		line 2b(2) (or enter the qualified dividends						
		ncome in Part I of Form 990-T)	19					
20	Add lines	***************************************	20		50,522			
21		te or trust is filing Form 4952, enter the						
		om line 4g; otherwise, enter -0-	<b>21</b>		0			
22		ne 21 from line 20. If zero or less, enter -	0-			22	<u>50,522</u>	
23	Subtract li	ne 22 from line 17. If zero or less, enter -	0-			23	0	
24		smaller of the amount on line 17 or \$2,30				24	2,300	
25	************	ount on line 23 equal to or more than the						
		Skip lines 25 through 26; go to line 27 and						
		nter the amount from line 23				25		
26		ne 25 from line 24	,,,			26	2,300	
27		nounts on lines 22 and 26 the same?			47 10 00		50,422	
	Yes. S	kip lines 27 through 30; go to line 31.	NO. Enter the SM	alier of line	17 of line 22	27	30,422	
20	Entartha	amount from line 26 (If line 26 is blank, er	otor O.)			28	2,300	
28	chier the a	amount nom line 20 (it line 20 is blank, et	nter -0-)				<u> </u>	
29	Subtract li	ne 28 from line 27				29	48,122	
30		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						7,218
31	Figure the	e 29 by 15% (.15) tax on the amount on line 23. Use the 20		 Schedule fr	r Estates and	Trusts		
٠.	~	chedule G instructions in the instructions					31	
	(acc inc o	Chedale C Holldonono III die Indidentorio	10110111111111	7	,,,		, , , ,	
32	Add lines	30 and 31					32	7,218
33		tax on the amount on line 17. Use the 20	010 Tax Rate S	Schedule fo	or Estates and	Trusts		
		chedule G instructions in the instructions					33	16,623
34	Tax on al	taxable income. Enter the smaller of li	ne 32 or line 33	3 here and	on Form 104	1, Schedule		
		(or Form 990-T, line 36)					34	
							Sc	he <b>Ru5 106</b> -6rm 1041) 2010

Page 2

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

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

27-6453100

***************************************		1	ld More Than One Y	Cliose	<u> </u>
(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)	Subtract (e) from (d)
DWS SMALL CAP VALU	i		1 000	1 110	-
	INHERIT	VARIOUS	1,890	1,118	7
DALLAS TX AREA RAI	1	00/07/10	10 057	0.075	1
DO TITT MINT ANDTO /I	INHERIT	06/07/10	10,057	9,875	1:
DC REV MEDLANTIC/	INHERIT	06/07/10	19,800	19,010	7
DODGE & COX INTL S			19,000	19,010	
DODGE & COX INTE .	INHERIT	VARIOUS	10,773	6,473	4,3
DODGE & COX INCOME		VIII(IOO			
	INHERIT	VARIOUS	4,592	4,016	5
E I DU PONT DE NEM					
	INHERIT	06/03/10	7,274	4,527	2,7
EATON VANCE TAX MA			•		
	INHERIT	06/08/10	4,640	3,754	8
EXXON MOBIL CORP					
	INHERIT	06/03/10	16,476	18,289	-1,8
FIDELITY NEW INSIC	HTS FD IN				
	INHERIT	VARIOUS	4,590	3 <b>,</b> 128	1,4
FIDELITY INTER MUN		1 1			
	INHERIT	VARIOUS	6,229	<b>5,</b> 986	2
FRANKLIN FED TAX I		1 1		4 004	_
	INHERIT	06/08/10	4,572	4,234	3
FRANKLIN HIGH YLD	1	ADV	0 000	1 070	•
TOWN TO THE TOWN T	INHERIT	06/08/10	2,288	1,972	3
HARTFORD DIVIDEND	& GROWTH	06/09/10	2 126	2,450	6
HAYS TX CONS INDP	INHERIT SCH DIST	06/08/10 GO	3,136	<b></b>	Ö
HAIS IX CONS INDE.	INHERIT	06/07/10	31,500	29,742	1,7
ING GLOBAL REAL ES	TATE FUND		31,300		± y /
ING GLODAL KEAL E.	INHERIT	VARIOUS	2,946	1,763	1,1
IN MUN PWR AGY PWI	·····		2,040	1,105	
TIV THOIR E WILL TIGHT I WEL	INHERIT	06/07/10	30,930	30,263	6
INVESTMENT CO OF A	MERICA CI			007200	
	INHERIT	VARIOUS	6,007	4,420	1,5
PERKINS MID CAP VA					
	INHERIT	06/08/10	1,594	998	5
JOHN HANCOCK INTL	CORE FD				
	INHERIT	06/08/10	1,941	1,671	2
JOHNSON & JOHNSON					
	INHERIT	06/03/10	8,985	7,881	1,1
JPMORGAN CORE BONI	i .	1			
	INHERIT	VARIOUS	3,952	3,702	2
JPMORGAN HIGH YIE	ł .	1 3			
	INHERIT	VARIOUS	1,343	998	3
MFS RESEARCH INTL	FD CL I			<u>.</u>	-
nervosany needonata maasa maara ahan ee oo	INHERIT	VARIOUS	7 <b>,</b> 566	5,156	2,4
MONROE CNTY NY ARI	l .			ا - ا ـ ـ ـ ـ ـ	
	INHERIT	06/07/10	9,357	8,990	3
MUNDER MID CAP COL				امیا س	_
	INHERIT	06/08/10	2,126	1,519	6
Total. Combine the amounts in colur					<b>P5169</b> 22,6

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

27-6453100

4-1-09 AS EST UTD 10-10-96 Partil Long-Term Capital Gains and Losses-Assets Held More Than One Year (e) Cost or other lent (b) Date CO Cay or (loss) Subtract (e) from (d) (a) Description of property (Example: (c) Date sold (d) Sales price àcquired (mo., day, yr.) 100 sh. 7% preferred of "Z" Co.) (mo., day, yr.) (see instructions) 6a MUTUAL GLOBAL DISCOVERY FD 390 INHERIT 06/08/10 2,641 2,251 NEW WORLD FUND CL F1 **VARIOUS** 1,976 1,214 762 INHERIT OPPENHEIMER INTL HOND FUND 1,923 1,684 239 INHERIT VARIOUS OPPNHMR CMD STRAT TTL TRN dl Y 3,735 2,946 789 INHERIT **VARIOUS** PIONEER FUND CL Y 7,550 **VARIOUS** 5,200 2,350 INHERIT PIONEER CULLEN VAIUE FUND OL Y 698 06/08/10 3,602 2,904 INHERIT PROCTER & GAMBLE 18,600 14,216 4,384 INHERIT 06/03/10 T ROWE PRICE BLUE CHIP GROWTH 3,154 2,336 818 INHERIT 06/08/10 T ROWE PRICE EQUITY INCOME FD 3,907 1,976 5,883 INHERIT VARIOUS T PRICE SUMMIT MUNI INTERM FD 257 INHERIT 06/08/10 5,088 4,831 T ROWE PRICE NEW INCOME FUND INHERIT VARIOUS 3,884 3,498 386 TAX EXEMPT BOND FD F1AMER CL 5**,**103 4,697 406 INHERIT 06/08/10 THORNBURG LTD TERM MUNI FUN 3,954 3,779 175 INHERIT 06/08/10 THORNBURG INVT TR VALUE FD 2,192 1,211 INHERIT 3,403 VARIOUS UNIV TX PERM UNIV FD RFDG 5,503 5,582 -79INHERIT 06/07/10

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

#### Supplemental Income and Loss

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

OMB No. 1545-0074

Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

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

▶ See Instructions for Schedule E (Form 1040).

Attachment Sequence No

	ELMER H BRUNSTING I						ent		ЭУ		
	1-1-09 AS EST UTD 1				45	······································	<u>-6453</u>			4	
	diameter district		al Real Estate and R	•	-					ty, use	3
			. If you are an individual, re	port farm rental in	icome or io	***************************************			ŧU.	Yes	No
1	List the type and address of each r FARMLAND	entai reai ei	state property:			2 For each rental rea				168	No
	TOWN					listed on line 1, did	•	· 1			
А	IOWA					use it during the ta					Х
						purposes for more	inan ine gre	ater or:	<u> </u>	<del></del>	
-						• 14 days or	فيتلسب ورزواد				
В	• • • • • • • • • • • • • • • • • • • •					10% of the tota		iat			
						fair rental value	f		В	<del> </del>	┼──
_						(See page E-3)					
С	• • • • • • • • • • • • • • • • • • • •								С		
Inc				Desperties			T			<u> </u>	<u> </u>
ШК	come:			Properties B		С	┨ "		Totals columns A, B, and C.)		
•	Danta analisad		26,685				3	aa comii			685
	Rents received	3 4	20,000	<del> </del>	_		4			Z. O ,	005
***************************************	Royalties received	4									
	penses:	_									
	Advertising Auto and trougl (see page E.4)	5			<del> </del>		-				
	Auto and travel (see page E-4)	7									
	Cleaning and maintenance					·····	-				
	Commissions	9					-				
	Insurance	10					-				
	Legal and other professional fees	11					-				
	Management fees	111					-				
12	Mortgage interest paid to banks,	12					12				
40	etc. (see page E-5)	13					12				
		14			_		-				
	Repairs	15					-				
	Taxes	16	2,672				1 1				
	Utilities	17	2,012	,		······································	-				
	Other (list)	"		······································			$\dashv$				
10		18					-				
		"					-				
10	Add lines 5 through 18	19	2,672				19			2.	672
	Depreciation expense or	· · · ·	2,012				<del>                                     </del>				
20	depletion (see page E-5)	20					20				
21	Total expenses. Add lines 19 and 20	21	2,672								
	, otal expelleds. Flad lifes to diffa 20 ,		2/0/2	•		***************************************	1881				
22	Income or (loss) from rental real										
	estate or royalty properties.										
	Subtract line 21 from line 3 (rents)										
	or line 4 (royalties). If the result is										
	a (loss), see page E-5 to find out if you must file Form 6198	22	24,013			•					
23	Deductible rental real estate loss.						7				
	Caution. Your rental real estate loss										
	on line 22 may be limited. See page										
	E-5 to find out if you must file Form										
	8582. Real estate professionals must complete line 43 on page 2	23	ok		¥						
24	Income. Add positive amounts show			***************************************			24			24.	013
	Losses. Add royalty losses from line		•			• • • • • • • • • • • • • • • • • • •	25				
	Total rental real estate and royalty	income or	(loss). Combine lines 24 an	d 25. Enter the re	esult here. I	f		P51	73		
	Parts II, III, IV, and line 40 on page 2 Form 1040NR, line 18. Otherwise, in	do not apply clude this an	/ to you, also enter this amo nount in the total on line 41	unt on Form 1040 on page 2	υ, line 17, c		26			24,	013
For DA/	Paperwork Reduction Act Notice, see					[	BRUNS	indebis	5050r	m 104	0) 201
	·										

			П	Final K-1 Amended K	-1	<b>LL11</b> OMB No. 1545-009
	chedule K-1	2010	P			Current Year Income.
)ej	orm 1041) partment of the Treasury ernal Revenue Service	For calendar year 2010, or tax year beginning,	1	Deductions, Credi	11	Final year deductions
		and ending	2a	Ordinary dividends 7,239	C	ient Copy
	eneficiary's Share o redits, etc.	f Income, Deductions,  See back of form and instructions.	2b	Qualified dividends 2,857		
4	Dart I Information /	About the Estate or Trust	3	Net short-term capital gain		
	Estate's or trust's employer identific		4a	Net long-term capital gain		
В	27-6453100 Estate's or trust's name		4b	28% rate gain	12 A	Alternative minimum tax adjustment 179
			4c	Unrecaptured section 1250 gain	J	179
	ELMER H BRUNST 4-1-09 AS EST	ING DECEDENTS TR DTD UTD 10-10-96	5	Other portfolio and nonbusiness income		
С	Fiduciary's name, address, city, sta	ate, and ZIP code	6	Ordinary business income		
	ANITA BRUNSTING	G	7	Net rental real estate income	-	
	203 BLOOMINGDA	LE CIRCLE	'	24,013	13	Credits and credit recapture
	VICTORIA	TX 77904	8	Other rental income	<b></b>	/2/2//2
			9	Directly apportioned deductions		
D	Check if Form 1041-T was file	ed and enter the date it was filed			14	Other information
	Execute The second seco				<u>A</u> _	2,070
E	Check if this is the final Form	1041 for the estate or trust	10	Estate tax deduction	B	90
1	Part II Information A	About the Beneficiary		<u> </u>	E	7,239
F	Beneficiary's identifying number 481-30-4685				H *	STM
G	Beneficiary's name, address, city,	state, and ZIP code				
	NELVA BRUNSTIN					
	13630 PINEROCK HOUSTON	LN TX 77079-5914	Not ber dec	ee attached statement for addition to a statement must be attached to a statement activity.	ed sho directl	owing the ly apportioned
			IRS Use Only			

Foreign beneficiary

H X Domestic beneficiary

P5175

### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

**Federal Statements** 

FYE: 12/31/2010

## Statement 1 - Form 1041, Page 2, Question 1 - Tax Exempt Incoment Copy

Payer		Municipal Bond		rivate vity Bond
EDWARD JONES	\$	1,891	\$	179
	\$	1,891		179
TOTAL TAX-EXEMPT INCOME				2 <b>,</b> 070
Statement 2 - Schedule D,	Part II, Line 9 - Capital Gain	<u>Distributions</u>		
Descripti	on		Α	mount
			\$	. 185
EDWARD JONES			Υ	10.

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2010

## Federal Statements NELVA BRUNSTING 481-30-4685

**Client Copy** 

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

Description Amount
BUSINESS AND RENTAL ACTIVITY DETAIL:
FARMLAND INCOME \$ 24,013

#### Estimate Worksheet

Form 1041

For calendar year 2011, or tax year beginning

, and ending

2010

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

Client Copy

Taxpayer Identification Number

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

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

#### Calculation of 1041-ES Payments

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

Form	1	1	1	6
	•		- 4	•

### Form 1116 Page 1 Detail Worksheet

and ending

2010

Name

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

Clentale opyration Number

27-6453100

Category of income	PASSIVE INCOME			Reg	ular Tax $X$ Alterr	native Minimum Tax
Name of foreign country	VARIOUS	1				
1a Gross income: (1)						
Other income	3,060					
Qualified dividends	2,857	-			·	
Short-term capital gain / loss						
Long-term capital gain / loss	185					
2 Expenses definitely related						
3a Certain itemized deductions	V-10-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-		Action Action in the Control of the			
3b Other deductions			***************************************			
3c Add lines 3a and 3b					,	
3d Gross foreign source income	6,102					
3e Gross income from all sources	88,408					
3f Divide line 3d by line 3e	0.0690					
3g Multiply line 3c by line 3f						
4a Home mortgage interest		-				
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related						
(Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	90					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

Recall the control of the Beneficiary share is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule.

Recall the control of the Beneficiary Foreign Tax Credit Schedule to the Beneficiary Foreign Tax Credit Schedul

For calendar year 2010, or tax year beginning

Form 1116

### Form 1116 Page 1 Detail Worksheet

and ending

2010

Name

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

Clentale opyation Number

27-6453100

Category of income	PASSIVE INCOME	1		Reg	gular Tax Alterr	native Minimum Tax $X$
Name of foreign country	VARIOUS					-
1a Gross income: (1)	-					
Other income	3 <b>,</b> 060					
Qualified dividends	2 <b>,</b> 857					
Short-term capital gain / loss						
Long-term capital gain / loss	185					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,102					
3e Gross income from all sources	88,408					
3f Divide line 3d by line 3e	0.0690					
3g Multiply line 3c by line 3f						
4a Home mortgage interest	30000000000000000000000000000000000000					
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related						
(Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	90					
Fiduciary share (2)	0.0000 %	%	<u>%</u>	%	%	%

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

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

(3) To (4) To (5) To (6) T

For calendar year 2010, or tax year beginning

		ndar Year 2010 or fiscal year beginning, and ending	lowa	Fiduciary Return
	ne of			Check one:
		orTrust 4-1-09 AS EST UTD 10-10-96		Estate
		Address, and Title of Fiduciary	Federal Identification No.	ent Copye Trust
		TA BRUNSTING BLOOMINGDALE CIRCLE	27-6453100	
		TORIA TX 77904	lowa County in which	Complex Trust
		STEE	estate is pending	Bankruptcy Estate
***************************************	<del>~~~~~~</del>	of Attorney, Address (Number and Street), City, State, and Zip Code		Bariki opicy Estate
C.	AN	DACE KUNZ-FREED		If trust, check one:
		00 ST MARYS LANE, SUITE 230	Probate No.	X Testamentary
		STON TX 77079		Inter Vivos
Att	ome	ey's Phone Number $800-229-3002$	on under lowa Code section 421.60 to act a	s the trust or
estat	e's r	representative before the lowa Department of Revenue and to make written or	oral presentations on behalf of the trust or o	estate.
		or returns been filed for this estate or trust? $oxed{oxed{L}}$ Yes $oxed{oxed{X}}$ No $oxed{oxed{Is}}$ Is incom		ed? Yes X No
ls th	is ar	n amended IA 1041? Yes X No Is an Iow	va 706 being filed? Yes X No	
		Dividends. Enter full amount.		
		Interest	2.	_
ш	3. ! .	Income from partnerships and other fiduciaries. Attach supporting schedule.  Net rents and royalties	3. 24 013	5
NCON	4.	Net rents and royalties  Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1	4. 24,013	
ğ	່ວ. ເຂ			
-		Ordinary gains (losses). Attach federal form 4797.	, , , , , , , , , , 6, <u> </u>	www.
	8.	Other income. State nature of income.	8.	<b></b>
	9.	Total income. Add lines 1 through 8.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		. Interest. Enter on Schedule D, page 2.	10.	
		. Taxes. Enter on Schedule D, page 2.		<u>}</u>
		. Fiduciary fees. Enter on Schedule D, page 2.		<b></b>
cc		. Charitable deduction from income in compliance with Will or Trust instrument	, , , , , , ,	
Ž		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.		
		Other deductions not subject to 2% floor. Enter on Schedule D, page 2.		_
<u> </u>		. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	,	
E E	17.   1Ω	. Total. Add lines 10 through 16.		17. 89 A 18. 23, 924 A
voucher here.	19.	Balance. Subtract line 17 from line 9  Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule	e K-1. 19. 23,924	1
no pe		Federal estate tax attributable to income in respect of a decedent (fiduciary's	. , , .	<del></del>
iii an		. Total. Add lines 19 and 20.		21. <u>23,924</u>
Staple payment ar	22.	. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on fi		<u>°2.                                    </u>
d eld	Re	sidents complete lines 23-32. Nonresidents complete Schedule C and enter or		
<i>₩</i>	, 23.	. Compute tax from rate Schedule E, page 2.	23	
٤	24.	lowa lump sum tax. Attach federal Schedule 4972.		
Z	25.	. Iowa minimum tax. Attach IA 6251.		
SIDENT	26.	Tax before credits. Add lines 23 through 25.		26. <u> </u>
SE	27.	. Personal exemption credit. This is a nonrefundable credit Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130	n 28	_
α ≥	20.	Motor fuel tax credit. Attach Schedule IA 4136.	0. 28 29	
č	30	Other credits. Attach IA 148 Tax Credits Schedule.	30.	_
	31.	Total credits, Add lines 27 through 30.	3	31
ш	32.	. Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount fr	rom line 19, Schedule C.	32. 0
Ξ	- 35.	. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher		33.
<u></u>	34.	Refund. If line 33 is larger than line 32, enter the difference.	.,,,,,,,,,,	34
Į	35.	Amount due. If line 33 is less than line 32, enter the difference.	3	35, O A
•	DE	Mail to: Fiduciary Return Processing, Iowa Department of F	Kevenue, PU Box 10467, Des Mo	INCS, IA 50306-0467
ĬĮ.	exa	CLARATION: The undersigned hereby certifies and declares that this return, a amined; that to the best knowledge and belief of the undersigned, it is a true, co the income tax law of the State of Iowa and the rules and regulations issued unclosed to tax officials of another state or of the United States for tax administra	orrect, and complete return for the taxable y	rear as required
Ï	dis	the income tax law of the State of lowa and the fulles and regulations issued un closed to tax officials of another state or of the United States for tax administra	nuer authority thereof. Note: State tax inforn tive purposes.	ланоп тпау ве
N.	' Sia	nature of fiduciary or officer representing fiduciary		Date
*****	•	nature of preparer other than fiduciary Preparer's ID No. Address	540 NORTH MAIN AVENUE	P5187 Date
O.	·	RICHARD K RIKKERS CPA 42-1277139	SIOUX CENTER, IA 51250-1824	04/14/11

Z L P	<u>ER H BRUNSTING DECEDENTS TR</u>	. DTD 2	<u> </u>	<u>53100</u>	Flauc	lary Sche	aules	A, B, C	, D, and E
Sch	edule A - Background Information: Answer	all applicable q	uestions						
1.	Date estate was opened or created:			2.	Date of dece	dent's death:			
3.	Decedent's business or occupation:			4.	Decedent's a	age at death:			_
5.	Was a decedent's final return filed? Yes No			6.	Did will of de	cedent create t	ust?	Yes	No
7.	Did decedent file IOWA return(s) up to the date of death'	? Yes [	No If I	no, attach	earnings stat	tement or expla	lieni	E-COD'	V
	Enter decedent's name, address, and SSN:	\ \	_	·	•	•-			,
							• •	•	<u> </u>
9.	Name and Social Security No. of decedent's spouse, if any:							***************************************	
	Enter name(s) of executor(s):				··········				
	Enter date(s) and amount(s) of executor's fees paid to ex	recutor(s):							
	Had federal audit been made on prior returns of deceder		or trust?	Yes	X No Is	an audit now in	the proc	ess?	Yes X No
	Have expenses of administration or selling expenses bea					Yes X No	p. 0		100 11 110
	Did you as fiduciary withhold on income distributions made					X No			
	Does the estate/trust elect to recognize the gain or loss of						Yes	X No	
									***************************************
Sc	hedule B - Beneficiaries' Shares of Income	and Credit	s: Attach a	additional pa	ages as necess	sary. In lieu of Sch	. B, attacl	n federal Sch.	K-1.
		Beneficia	nγΔ	Renef	ficiary B	Beneficia	v C	T/	OTALS
1	Names of each beneficiary 1.					VALENT (			STALO
า.	Social Socurity Number 2	000 00	2111117	T. T. T.	<u> </u>	VIJULIAT (	<u> </u>	1	
۷.	Social Security Number 2.	***************************************						1	
3. 4	Address 3.					***************************************		+	
	lowa resident (Yes/No) 4.								
o.	Net short-term capital gain 5.				······································			<u> </u>	
	Net long-term capital gain (100%) 6.					***************************************			
	Depreciation and depletion 7.								22 024
	Ordinary income subject to Iowa income tax 8.					<u> </u>			23,924
	Income not subject to lowa income tax 9.	***************************************				***************************************			
10.	Excess deductions 10.								
	REGARDING IOWA NONRESIDENT INCOME					l		T	
	lowa income tax withheld, if any 11.								
	Withholding agent's identification number 12.			-II B	<i></i>	<u> </u>			
	edule C - Computation of Nonresident's T	ax	1 1	aule D	-	tion of Expe	enses	1 .	
1.	Federal taxable income from federal 1041	E0 400	Line		Expla	anation		P	mount
_	(include ESBT income) 1.		No.	TT 7. 3.2. TT	1371371377137	CONTROL :			
	Interest and dividends from federal securities 2.		11	TAX E	XPENSE	- STMT	<u> </u>		89
	Balance. Subtract line 2 from line 1. 3.	50,422							
4.	Deduction taken for lowa state income tax 4.								
	Interest and dividends from foreign, state, and				<del></del>				
	municipal securities	2,070	ļ	:					
	Exemption credit from federal 1041 6.	100	<u> </u>		<del></del>				
	Adjusted taxable income. Add lines 3 through 6 7.	52,592				······		<b></b>	
8.	Compute tax on the amount shown on line 7						***************************************		***************************************
	using Schedule E. 8.								
	Personal exemption credit9.	\$40.00							
10.	Tax before being prorated 10	3,097	<b></b>						
11,	Nonresident percentage. Divide amount on line								
	22, page 1, by amount on line 7, Schedule C.		Sche	dule E -	- Tax Rate	es			
	This may not be greater than 100.0% 11.	<u>0.00</u> %	Taxable	e Income					Of Excess
12.	Multiply line 10 by percentage on line 11. 12.		Ov		Not Over		•	Tax Rate	Over
13.	lowa iump-sum tax: Attach federal Schedule 4972. 13.		\$1,42	\$0 28	\$1,428 \$2,856	\$0.00 \$5.14	+	(0.36% (0.72%	x \$0)
14.	lowa minimum tax: Attach IA 6251. 14.		\$1,4		\$2,856 \$5,712	\$5.14 \$15.42	+	(2.43%	x \$1,428) x \$2,856)
15.	Balance. Add lines 12, 13, and 14. 15.		\$5,7	12	\$12,852	\$84.82	+	(4.50%	x \$5,712)
16.	Motor fuel tax credit. Attach IA 4136. 16.		\$12,8		\$21,420	\$406.12	+	(6.12%	x \$12,852)
17.	Other credits 17.		\$21,42 \$28,56		\$28,560 \$42,840	\$930.48 \$1,393.15	<del>+</del>	(6.48% (6.80%	x \$21,420) x \$28,560)
	Total credits. Add lines 16 and 17. 18.		\$42,84		\$64,260	\$2,364.19	+	(7.92%	x \$42,840)
	Total tax liability. Subtract line 18 from line 15.		\$64.20		over	\$4,060.65	+	(8.98%	x \$64,260)
	Enter on line 32, page 1. 19.							60	0045 (02/02/44)
	· · · · · · · · · · · · · · · · · · ·		<u> </u>					63-	001b (03/23/11)

## Iowa Schedule K-1 Equivalent

Form IA 1041			2010
	For calendar year 2010, or tax year beginning	, and ending	
Name of trust			Amended K-1
ELMER H BRUN	ISTING DECEDENTS TR DTD		
4-1-09 AS ES	T UTD 10-10-96	Client C	OD nal K-1
Beneficiary's identifying	number ▶ 481-30-4685	Estate's or trust's EIN ▶ 27-6453100	
Beneficiary's name, addres		Fiduciary's name, address, and ZIP code ANITA BRUNSTING	
NELVA BRUNSI	ING	TRUSTEE	
13630 PINERC	OCK LN	203 BLOOMINGDALE CIRCLE	
HOUSTON	TX 77079-5914	VICTORIA TX 779	904
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	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
a	Net short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
b	Net long-term capital gains			Form IA 1040, line 6 or IA 126, line 6
5	Business / Nonpassive		,	
а	Income	5 a		<b>~~</b>
b	Depreciation			▶ Net amount to: Form IA 1040, line 10 or
C	Depletion			Form IA 126, line 10
d	Amortization			
6	Rental and Passive			
а	Income	6 a	23,924	~~]
b	Depreciation	b		▶ Net amount to: Form IA 1040, line 10 or
C	Depletion			Form IA 126, line 10
d	Amortization			
<b>7</b> [	Distributions in the Final Year of Estate / Trust			
a	Excess deductions on termination			Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
¢	Long-term capital loss carryover	C		Form IA 1040, line 6 or IA 126, line 6
đ	Net operating loss (NOL) carryover	_ d_		Form IA 1040, line 24 or IA 126, line 24
8	Tax Preference Items			
а	Accelerated depreciation	. 8 а		Form IA 6251
b	Depletion	. b		Form IA 6251
C	Amortization	. C		Form IA 6251
d	Exclusion items		179	Form IA 8801
9	Other Items			
а	Tax-exempt interest	9 a		This data presented for information only
b	Estate tax deduction	. b		This data presented for information only
C	Withholding	С		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 Client Copy

Description	An	nount
PAGE 1 - TAX EXPENSE	\$	0
FEDERAL TAXES PAID ALLOCATED TO NON-IOWA INCOME	Posterior	123 -34
TOTAL IOWA TAX EXPENSE	\$	89

1040X

Department of the Treasury-Internal Revenue Service

#### Department of the Heasury—Internal Revenue Service

CLIENT COS POR 6074

Amended	U.S.	Individual	Income	Tax	Return
	▶ 5	See separate ins	tructions.		

(Nev. December 2010)		ate instructions.			
This return is for calendar year X 2010 2009 20		2007			
Other year. Enter one: calendar year or fiscal year (month	and year e	ended):			
Your first name and middle initial Your last name				Your social se	•
NELVA E BRUNST	ING			481-30-	***************************************
If a joint return, your spouse's first name and middle initial Your spouse's la	ist name			Your spouse's	social security number
Your current home address (number and street). If you have a P.O. box, see page 5 of ins	tructions.		Apt. no.	Your phone numb	per
13630 PINEROCK LN				<u></u>	
Your city, town or post office, state, and ZIP code. If you have a foreign address, see page HOUSTON TX 77079-591	4				
Amended return filing status. You must check one box even if you ar	e not char	nging your filing status.			
Caution. You cannot change your filing status from joint to separate ret	urns after t	the due date.			
		separately			
Qualifying widow(er) Head of household (If the qualifying	ng person i	is a child but not your de	ependent, see j	page 5 of instruct	ons.)
Use Part III on the back to explain any changes		A. Original amount or as previously adjusted	amour	t change – it of increase ecrease) –	C. Correct amount
Income and Deductions		(see page 6)		in in Part III	
1 Adjusted gross income (see page 6 of instructions). If net operating loss					00 001
(NOL) carryback is included, check here	1	90,68			90,681
2 Itemized deductions or standard deduction (see page 7 of instructions)	. 2	7,10		24,266	31,366
3 Subtract line 2 from line 1	3	83,58	31	-24,266	59,315
4 Exemptions. If changing, complete Part I on the back and enter the				1	
amount from line 30(see page 7 of instructions)	. 4	3,6			3,650
5 Taxable income. Subtract line 4 from line 3	. 5	79,93	31	-24,266	55,665
Tax Liability					
6 Tax (see page 8 of instructions). Enter method used to figure tax:					
ODCGTW	6	14,45	55	-6,062	8,393
7 Credits (see page 8 of instructions). If general business credit carryback					
is included, check here	7		0		
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	14,4	55	-6,062	8,393
9 Other taxes (see page 8 of instructions)	ž.	·	0		
10 Total tax. Add lines 8 and 9		14,4!	55	-6,062	8,393
Payments		-	1	-	
11 Federal income tax withheld and excess social security and tier 1 RRTA	1				
tax withheld (if changing, see page 8 of instructions)	. 11		0		
12 Estimated tax payments, including amount applied from prior year's	\$				
return (see page 9 of instructions)	12	11,3	60		11,360
13 Earned income credit (EIC) (see page 9 of instructions)	13		0		
[ [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [	136			1	
5405 8801 8812 8839 8863 8885 or					
other (specify):	14		_0		······································
15 Total amount paid with request for extension of time to file, tax paid	l with origin	nal return, and additiona	ıl		2 225
tax paid after return was filed (see page 10 of instructions)	, , , , , , , , , , ,	, . ,			3,095
16 Total payments. Add lines 11 through 15	<u> </u>	<u> </u>	<u> </u>	16	14,455
Refund or Amount You Owe (Note. Allow 8-12 weeks to	o proces	s Form 1040X.)			
17 Overpayment, if any, as shown on original return or as previously a	adjusted by	the IRS (see page 10			
of instructions)		* ( * * * * * * * * * * * * * * * * * *		17	72 155
18 Subtract line 17 from line 16 (If less than zero, see page 10 of instr	uctions) ,			18	14,455
19 Amount you owe. If line 10, column C, is more than line 18, enter	the differe	nce (see page 10 of ins	tructions)	19	
20 If line 10, column C, is less than line 18, enter the difference. This i	s the amor	unt <b>overpaid</b> on this ret	urn	20	6,062
21 Amount of line 20 you want refunded to you				21	6,062
22 Amount of line 20 you want applied to your (enter year):	e	stimated tax   22		Complete	ion this form on Page 2.

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

Form 1040X (Rev. 12-2010)

NELVA E BRUNSTING					481-30-	4665	n 2
orm 1040X (Rev. 12-2010)							Page 2
Part I Exemptions							
complete this part only if you are:			dained on line (	ed of the return yes	ı are emendine	. or	
Increasing or decreasing the number of	exemptions (personal and de	pendenis) (	lanned on me o	ou of the retain you on dieseter in 2008	or 2009	,, 0,	
Increasing or decreasing the exemption	amount for housing individual	s displaced	A. Original nur	iber I	01 2000.		
	44.5 5 40.402/54		of exemptions amount reporter	or	Net change	C, Cor	
ee Form 1040 or Form 1040A instructions and pa	ge 11 of Form 1040X instructions.		as previously adjusted		itor onango	or am	
			aujusteu				
23 Yourself and spouse. Caution. If som							
dependent, you cannot claim an exen		23					
24 Your dependent children who lived with		24					
25 Your dependent children who did not live with you du	e to divorce or separation	25					
		26					
27 Total number of exemptions. Add lines		27					
28 Multiply the number of exemptions claimed				***			
amount shown in the instructions for line 28	for the year you are						
amending (see page 11 of instructions)		28					
29 If you are claiming an exemption amount fo	r housing individuals						
displaced by a Midwestern disaster, enter the	ne amount from Form 8914,						
		29					
30 Add lines 28 and 29. Enter the result here and on line	e 4 on page 1 of this form	30			- 44 -Finatoret		
31 List ALL dependents (children and oti	ners) claimed on this amende	d return. If	more than 4 de	oendents, see page	e i i oi ristruci	(d) Check box if q	slifving
		(b) Dep	endent's social	(c) Depender	nt's	child for child tax or	- "
(a) First name	Last name	secu	rity number	relationship to	you	page 11 of instru	•
						page II VI M	1
Part II Presidential Election							
Checking below will not increase your tax or	reduce your retund.						
Check here if you did not previously wa	nt \$3 to go to the tunu, but no	want ¢2 to	an to the fund	but now does			
Check here if this is a joint return and y	ges. In the space provided	holow tell	is why you are	filing Form 1040X.	.,		
Part III Explanation of chan	documents and new or chang	ed forms a	nd schedules.		**************************************		
TAXPAYER IS AMENDIN	C HER RETIRN T	O REP	ORT MEDI	CAL EXPEN	ISES AND	)	
CONTRIBUTIONS NOT T		TGTNA	RETURN	1.			
CONTRIBUTIONS NOT 1.	WITHIN OIL TITE OIL		<del></del>				
Sign Here							
Sign riere Remember to keep a copy of this form fo	or your records.						
Under penalties of perjury, I declare that I h schedules and statements, and to the best	ave filed an original return and	d that I hav	e examined this	amended return, I correct, and come	nciuding accor ilete. Declaratio	npanying on of preparer	
schedules and statements, and to the best (other than taxpayer) is based on all inform	of my knowledge and belief, to ation about which the prepare	r has any l	nowledge.	, 001.000, 01.00 0011.p			
tottler than taxpayery to based on an amount			-				
		•					
Your signature	Date	S <sub>1</sub>	ouse's signature. If	a joint return, both mus	st sign.	Dar	le
Paid Preparer Use Only							
RICHARD K RIKKERS CPA	07	//06/1	1 KROE	SE & KROESI	B P.C.		
Preparer's signature	Date			e (or yours if self-emplo			
·		54		MAIN AVE			_
RICHARD K RIKKERS CI	PA	<u></u>	OUX CEN	TER	IA 5	<u> 1250-182</u>	4
Print/type preparer's name		Firm's	address and ZIP cod				
P00144154		Check if self	employed	<u>712-722-3</u>	375	42-12	77139
PTIN			Pho	one number		P5197	·
For forms and publications, visit IRS.gov.						Form 1040)	(Rev. 12-2010)

**SCHEDULE A** (Form 1040)

Itemized Deductions

OMB No. 1545-0074

▶ See Instructions for Schedule A (Form 1040). Attach to Form 1040.

Department of the Treasury Internal Revenue Service Your social security number Name(s) shown on Form 1040 481-30-4685 NELVA E BRUNSTING Caution. Do not include expenses reimbursed or paid by others. Medical 1 30,534 1 Medical and dental expenses (see instructions) and 2 2 Enter amount from Form 1040, line 38 Dental 6,801 3 Multiply line 2 by 7.5% (.075) **Expenses** 23,733 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-State and local (check only one box): Taxes You <u>1,355</u> X Income taxes, or Paid General sales taxes 1,298 6 6 Real estate taxes (see instructions) ...... New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if 7 you checked box 5b ...... 8 Other taxes. List type and amount ▶ 145 SEE STATEMENT 2,798 Add lines 5 through 8 10 Home mortgage interest and points reported to you on Form 1098 10 Interest 11 Home mortgage interest not reported to you on Form 1098. If paid to the You Paid person from whom you bought the home, see instructions and show that person's name, identifying no., and address Note. Your mortgage interest deduction may 11 be limited (see 12 Points not reported to you on Form 1098. See instructions for instructions). 12 special rules ..... 13 Mortgage insurance premiums (see instructions) 13 14 Investment interest, Attach Form 4952 if required. (See 15 Add lines 10 through 14 ..... 16 Gifts by cash or check. If you made any gift of \$250 or more, Gifts to 4,835 16 see instructions Charity 17 Other than by cash or check. If any gift of \$250 or more, see If you made a 17 instructions. You must attach Form 8283 if over \$500 gift and got a benefit for it. 18 Carryover from prior year 19 4,835 see instructions. 19 Add lines 16 through 18 ...... Casualty and 20 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) ... Theft Losses Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. Job Expenses and Certain (See instructions.) ...... Miscellaneous 21 ..... **Deductions** 22 Tax preparation fees 23 Other expenses-investment, safe deposit box, etc. List type 23 24 Add lines 21 through 23 \_\_\_\_\_\_ 25 Enter amount from Form 1040, line 38 25 **26** Multiply line 25 by 2% (.02) 27 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- ... 28 Other—from list in instructions. List type and amount ▶ ...... Other Miscellaneous 28 **Deductions** 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount Total 31,366 **Itemized** on Form 1040, line 40 \_\_\_\_\_\_\_ 30 If you elect to itemize deductions even though they are less than your standard **Deductions** P5199 deduction, check here

Schedule A (Form 1040) 2010

## **Explanation of Changes to Income, Deductions, and Credits**

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

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

Credit C	arryforward
----------	-------------

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

Calculated Overpayment:				_
Elected Carryforward Amount for		(A)	<u> </u>	
	Spouse	(B)		
Total Carryforward			2)	

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

#### Mail return to:

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

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

Subtract line 2 from line 1 and enter on line 28

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

#### FINAL CHECKLIST Before you mail this return, make sure you have:

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

Please do not send cash by mail.

P5203

# 2010 IA 1040 Schedule A

### **lowa Itemized Deductions**

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

		page 1 of the IA 1040	ial Security I	
NELVA E	BR	UNSTING 4	<u>81-30-4</u>	:003
NOTE: If you have	fede	ral bonus depreciation, please see the 2010 Expanded Instructions on our Web site.		
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.		
Dental	1.	Medical and dental expenses 1. 29,3	<u> 76</u>	
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.  2. 6,80	<u>)1</u>	
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	<u>22,575</u>
Taxes	4.	State and Local (Check only one box):		
You Paid		Other state and local income taxes. Do not include lowa Income Tax     Include School District Surtax and EMS Surtax paid in 2010 OR 4.		
		b General sales taxes only from line 5b of the Federal Schedule A.		
	5.	Real estate taxes 5. 1,29	<u> </u>	
	6.	Personal property taxes, including annual vehicle registration	<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.	<u></u> 8.	1,443
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.	<del></del>	
You	9ь	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums	····	
	12.	Investment interest. Attach federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.	<u></u> 13.	
Gifts	14.	Contributions by cash or check. 14. 4,83	<u>35</u>	
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.		
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.		
Onarray	17.	Add lines 14 through 16. Enter total here.	17	4,835
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.	18.	
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.		
and	20.	Tax preparation fees20.		
Misc.	21.			
Deductions		amount 21		
Deductions	22.			
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus		
	20.	depreciation from line 14 of the IA 1040* by 2% (.02). Enter the result here.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	<u> 24.</u>	0
Other Misc.	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type		
Deductions		and amount.	25.	
T.4.1	200	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		28,853
Total	26.	Add liftes 5, 6, 13, 17, 16, 24, and 25, and effect the total field		
Itemized		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Deductions				
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.		
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29	%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YC	)U) 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 (SPOU	SE) 31	
•				

<b>104</b>	0	U.S. Individual Income		2010	(99)	IRS Use Only-	Do not wri	te or s	taple in this spa	ce.
	Р	For the year Jan. 1-Dec. 31, 2010, or	other tax year beginning		2010, ending	, 20		O	MB No. 1545-00	74
Name,	R	Your first name and initial	Last name				Your s	ocial	security numb	er
Address,	N	NELVA E	BRUNSTING	i I					<u> 30-4685</u>	
and SSN	T	If a joint return, spouse's first name and initial	Last name			•		elstso	Gopy	umber
See separate	C					1				· /-> -!
instructions.	E	Home address (number and street). If y		instructions.		Apt. no.	•		sure the SSN on line 6c are	
	AR	13630 PINEROCK I			*					
	L	City, town or post office, state, and ZIP HOUSTON		3n address, see 7079–59					a box below v our tax or refu	
Presidential Election Campai	LY.	Check here if you, or your spouse i					l Cital			Spouse
Liection Campa	1 2		i ming jointy, work to	, Hea	d of household	(with qualifying p	erson). (S	ee ins	tructions.) If	
Filing Status		Married filing jointly (even if only one h	ad income)		quamying perso d's name here.	n is a child but no	ot your de	pende	nt, enter this	
_	3	Married filing separately. Enter spouse	•	5 Qua	lifying widow(e	) with dependent	child			***************************************
Check only one box.	- L	and full name here.								
T-2231	6a	X Yourself. If someone can claim	you as a dependent	, do not check	c box 6a				Boxes chec	
<b>Exemptions</b>	b	Spouse							No. of child	ren
•	C	Dependents:			į			(4) ✓	if on 6c who:	
				(2) Deper	- 1	(3) Depender relationship		for child tax cr.	d iona • did not li	ve with
		(1) First name Last na	ame	Social Securit	ly Halliber	relationship		page 1		divorce
If more than four									(see instruc	
dependents, see instructions and								-	Dependents	
check here ▶									not entered	above
	_								Add numbe	rs on 1
	d	Total number of exemptions claims						<del>, , , ,</del>	, , lines above	
Income	7 8a	Wages, salaries, tips, etc. Attach Form(s <b>Taxable</b> interest. Attach Schedule						/ Ba	-	15 <b>,</b> 837
Attach Form(s)	b	Tax.ovomnt interest Do not include	te on line 8a		8h		643			<u> </u>
W-2 here. Also	9a	Tax-exempt interest. Do not include Ordinary dividends. Attach Schedu	le B if required					9a	9	21,685
attach Forms	b	Qualified dividends		,	9b	17,				
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets	of state and local inc	ome taxes	L			10		
was withheld.	11	Alimony received				,	1 .	11		
If you did not	12		Business income or (loss). Attach Schedule C or C-EZ							
get a W-2,	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶						13		<u>-3,000</u>
see page 20.	14	Other gains or (losses). Attach Form 4797						14		
	15a		15a	3,218 b	Taxable an	ount	1	5b		3,218
	16a	Pensions and annuities	16a		Taxable an		}	6b		<u>10,788</u>
Enclose, but do	17	Rental real estate, royalties, partne						17		23 <b>,</b> 013
not attach, any payment. Also,	18	Farm income or (loss). Attach Scho	edule F	, ,				18		·····
please use	19	Unemployment compensation Social security benefits		2 510	Tavabla		····  -	19 !0b		19,140
Form 1040-V.	20a							21		19,140
	21 22	Other income. List type and amour Combine the amounts in the far rig	ht column for lines 7 t	brough 21 Th	ie ie vour tot:	d income		22		90,681
	23	Educator expenses			23	4 111001110				
Adjusted	24	Certain business expenses of rese	rvists, performing arti	sts, and		······································				
Gross		fee-basis government officials. Atta			24					
Income	25	Health savings account deduction.			25					
	26	Moving expenses. Attach Form 390	03		26					
	27	One-half of self-employment tax. A	ttach Schedule SE	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	27					
	28	Self-employed SEP, SIMPLE, and			28					
	29	Self-employed health insurance de			29					
	30	Penalty on early withdrawal of savi	ngs <sub></sub>		30					
	31a	Alimony paid <b>b</b> Recipient's SSI	<b>\</b>	······································	31a					
	32				32					
	33	Student loan interest deduction	7		33					
	34 35	Tuition and fees. Attach Form 8917  Domestic production activities deduction	,		35		-+			
	36	Add lines 23 through 31a and 32 through	. 25		L		I	36	P5207	
	37	Subtract line 36 from line 22. This is	,,,,				, , }	37		90.681

000065	o NET	VA E BRUNSTING	481-30-4685 Page <b>2</b>
	38 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Amount from line 37 (adjusted gross income)	38 90,681
Tax and	39a		al boxes
Credits	OJU		ecked ▶ 39a 1
	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 instr	uctions) 7,100
	41	Subtract line 40 from line 38	
	42	Exemptions. Multiply \$3,650 by the number on line 6d	2 650
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	( ) · · · · / · · · · · · · · · · · · · ·
	44	Tax (see instr.). Check if any tax is from: a Form(s) 8814 b Form 4972	
	45	Alternative minimum tax (see instructions). Attach Form 6251	
	46	Add lines 44 and 45	
	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	
	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	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	
Other	56	Self-employment tax. Attach Schedule SE	56
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if	
	59	the state of the s	5, line 16 59 14, 455
	60	Add lines 55 through 59. This is your <b>total tax</b> Federal income tax withheld from Forms W-2 and 1099  61	60 14,455
Payments	61	Todalar moonto tax tixtinola nonti ornio 11 E ano 1515	11,360
raymento			11,500
If you have a	63 64a		
qualifying	ь	Earned income credit (EIC) 64a  Nontaxable combat pay election 64b	
child, attach Schedule EIC	1	Additional child tax credit. Attach Form 8812 65	
Ooricaale Life	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	<b>▶ 72</b> 11,360
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount yo	
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check he	ere <b>&gt;</b>
Direct deposit?	<b>▶</b> b	Routing number	Savings
See instructions.	<b>▶</b> d	Account number	
	75	Amount of line 73 you want applied to your 2011 estimated tax ▶ 75	3 005
Amount	76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions	▶ <mark>76 ] 3,095</mark>
You Owe	. 77	Estimated tax penalty (see instructions) 77 want to allow another person to discuss this return with the IRS (see instructions)	? X Yes. Complete below. No
Third Parl	<b>y</b> Do you	·	ntification number (PIN)   84948
Designee	Designe	▶ RICHARD K RIKKERS CPA	Phone no. > 712-722-3375
Sign	name Under p	enalties of perjury, I declare that I have examined this return and accompanying schedules and true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all inforr	
Here	they are Your sig		Daytime phone number
Joint return?	,	RETIRED	·
See page 12. Keep a copy	Spouse's	s signature, If a joint return, both must sign.  Date Spouse's occupation	
for your records.	-p		
	Print/Type	preparer's name Preparer's signature	Date Check if PTIN
Paid	RICHARD	K RIKKERS CPA RICHARD K RIKKERS CPA	04/14/11 self-employed P00144154
	Firm's name	► KROESE & KROESE P.C.	Firm's EIN ▶ 42-1277139
'	Firm's addres		Phone no.
-		SIOUX CENTER IA 51250-	
			P5209m 1040 (2010)

# IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

▶ Keep this form for your records. See instructions.

Miletral Neverlae Gervice	\							
eclaration Control Number (DCN) 00420512020261			Client Copy					
Taxpayer's name				Social security number				
NELVA E BRUNSTING				0-4685				
Spouse's name			Spouse's se	ocial security number				
Part I Tax Return Inform	ation — Tax Year Ending December 3	1, 2010 (Whole Dollars	Only)					
1 Adjusted gross income (Form 1040	), line 38; Form 1040A, line 22; Form 1040EZ, line 4	)	1	90,681				
	1040A, line 37; Form 1040EZ, line 11)			14,455				
3 Federal income tax withheld (Form	1040, line 61; Form 1040A, line 38; Form 1040EZ,	line 7)	3					
	1040A, line 46a; Form 1040EZ, line 12a; Form 104							
	76; Form 1040A, line 48; Form 1040EZ, line 13)			3,095				
Part II Taxpayer Declarat	ion and Signature Authorization (Be s	ure you get and keep a	copy of	your return)				
Agent to initiate an ACH electronic funds withdr of my Federal taxes owed on this return and/or that this authorization may apply to future Fede for me to initiate future payments, I request that force and effect until I notify the U.S. Treasury I Agent at 1-888-353-4537 no later than 2 busine of the electronic payment of taxes to receive co acknowledge that the personal identification nut Withdrawal Consent.  Taxpayer's PIN: check one box only  I authorize <u>KROESE &amp; American Agent Agent</u>	refund, and (c) the date of any refund. If applicable, I autho awal (direct debit) entry to the financial institution account in a payment of estimated tax, and the financial institution to d rai tax payments that I direct to be debited through the Elect the IRS send me a personal identification number (PIN) to trinancial Agent to terminate the authorization. To revoke a pass days prior to the payment (settlement) date. I also author infidential information necessary to answer inquiries and resember (PIN) below is my signature for my electronic income to the ERO firm name.  ERO firm name	dicated in the tax preparation softw ebit the entry to this account. I furth ronic Federal Tax Payment System access EFTPS. This authorization is asyment, I must contact the U.S. Trice the financial institutions involved olive issues related to the payment. ax return and, if applicable, my Electric street in the payment.	are for payme er understand (EFTPS). In second storemain in easury Finand in the proced further tronic Funds	ent d order full sial				
entering your own PIN and your	re on my tax year 2010 electronically filed income to return is filed using the Practitioner PIN method. The		elow.	11				
Spouse's PIN: check one box only								
as my signature on my tax year 2	ERO firm name 2010 electronically filed income tax return. re on my tax year 2010 electronically filed income to return is filed using the Practitioner PIN method. The		Enter f do not f you are	ive numbers, but enter all zeros				
Spoussia signatura		Date ▶						
Spouse's signature ▶		Date -						
Pr	actitioner PIN Method Returns C	nly—continue belo	w					
Part III Certification and	Authentication — Practitioner PIN Metl	nod Only						
ERO's EFIN/PIN. Enter your six-digit EFI	N followed by your five-digit self-selected PIN.	4205128494 do not enter all zeros						
the taxpayer(s) indicated above. I confirm	by PIN, which is my signature for the tax year 2010 on that I am submitting this return in accordance with k for Authorized IRS e-file Providers of Individual Individual	the requirements of the Practit						
ERO's signature ▶ RICHARD K	RIKKERS CPA	Date ▶04/	14/11					
	ERO Must Retain This Form — S	See Instructions						

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

#### SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service

**Interest and Ordinary Dividends** 

 OMB No. 1545-0074

tachment o

Your social security number Name(s) shown on return 481<u>-</u>30-4685 NELVA E BRUNSTING Client Copyount List name of payer. If any interest is from a seller-financed mortgage and the Part I buyer used the property as a personal residence, see instructions on back and list Interest this interest first. Also, show that buyer's social security number and address EDWARD JONES EDWARD JONES BANK OF AMERICA (See instructions BANK OF AMERICA on back and the instructions for Form 1040A, or 1 Form 1040, line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's 15,837 2 name as the Add the amounts on line 1 payer and enter Excludable interest on series EE and I U.S. savings bonds issued after 1989. the total interest 3 Attach Form 8815 shown on that Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 15,837 1040. line 8a Amount Note. If line 4 is over \$1,500, you must complete Part III. Part II List name of payer ▶ 4,002 CHEVRON CORPORATION EDWARD JONES **Ordinary** METLIFE 830 **Dividends** EXXON MOBILE EDWARD JONES EDWARD JONES (See instructions on back and the DEERE & COMPANY instructions for H BRUNSTING 5 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 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form dividends shown 21,685 on that form. 1040, line 9a Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Part III Yes No foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Foreign 7a At any time during 2010, did you have an interest in or a signature or other authority over a financial **Accounts** account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 Х and Trusts b If "Yes," enter the name of the foreign country ▶ (See During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a instructions on foreign trust? If "Yes," you may have to file Form 3520. See instructions on back back.)

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

**Capital Gains and Losses** ► Attach to Form 1040 or Form 1040NR.

▶ See Instructions for Schedule D (Form 1040). ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Attachment Sequence No.

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

NELVA E BRUNSTING

Your social security number

en en en en en en en en	art I Short-Term Capita								
***************************************	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date s (Mo., day,		(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)		
1	EATON VANCE TAX N	MANAGED			, , , , , , , , , , , , , , , , , , ,				
		10/28/09	03/09	/10	773	718	55		
***************************************	FRANKLIN FED TAX	FREE INCM	ADV						
		VARIOUS	03/09	/10	409	409	,		
	HARTFORD DIVIDENI	& GROWTH							
		VARIOUS	03/09	/10	114	105	9		
	PERKINS MID CAP V	ALUE FD CI							
		10/28/09	03/09	/10	92	<sup>1</sup> 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 amo	unts. Add lines 1 and		Γ					
_	2 in column (d)			3	5,891				
		,	. , . , , , , , , , ,						
4	Short-term gain from Form 6252 ar	nd short-term gain or	(loss) from F	orms 46	84, 6781, and 8824	4			
5	Net short-term gain or (loss) from p	-			,,,,,,				
-						5			
6	Short-term capital loss carryover. E	Enter the amount, if ar	nv. from line	10 of vo	ur Capital Loss				
•	Carryover Worksheet on page D-		•			6	(		
	out, out to motion in page in				4,,,,,				
7	Net short-term capital gain or (lo	ss). Combine lines 1	through 6 in	column	(f)	7	560		
					eld More Than One				
9333533	antin Capita	i Gains and Lus	562 - M2	eto m	eiu More i nan One	ı caı			
	(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								
					<b>!</b>	ļ			
		VARIOUS	12/30	/10	9,869	6,952	2,917		
	GA POWER CO	VARIOUS	12/30	/10	9,869	6,952	2,917		
-	GA POWER CO								
	GA POWER CO	VARIOUS VARIOUS	12/30 11/17		9,869 10,055				
	GA POWER CO								
9		VARIOUS							
9	Enter your long-term totals, if any,	VARIOUS		/10					
-	Enter your long-term totals, if any, line 9	VARIOUS from Schedule D-1,	11/17						
9	Enter your long-term totals, if any, line 9  Total long-term sales price amounts	VARIOUS from Schedule D-1, unts. Add lines 8 and	11/17	9	10,055				
10	Enter your long-term totals, if any, in line 9  Total long-term sales price amough in column (d)	VARIOUS from Schedule D-1, unts. Add lines 8 and	11/17	9	10,055 31,023				
-	Enter your long-term totals, if any, line 9  Total long-term sales price amou 9 in column (d)  Gain from Form 4797, Part I; long-	VARIOUS from Schedule D-1, unts. Add lines 8 and term gain from Forms	11/17	9 10 252; and	10,055 31,023 I long-term gain or	10,055			
10 11	Enter your long-term totals, if any, line 9  Total long-term sales price amou 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and	VARIOUS from Schedule D-1, unts. Add lines 8 and term gain from Forms	11/17	9 10 252; and	10,055 31,023 I long-term gain or	10,055			
10	Enter your long-term totals, if any, line 9  Total long-term sales price amou 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and Net long-term gain or (loss) from p	VARIOUS from Schedule D-1, unts. Add lines 8 and term gain from Forms 18824 artnerships, S corpora	11/17 11/17 2439 and 6	/10 9 10 252; and	10,055 31,023 I long-term gain or	10,055			
10 11	Enter your long-term totals, if any, line 9  Total long-term sales price amou 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and	VARIOUS from Schedule D-1, unts. Add lines 8 and term gain from Forms 18824 artnerships, S corpora	11/17 11/17 2439 and 6	/10 9 10 252; and	10,055 31,023 I long-term gain or	10,055			
10 11 12	Enter your long-term totals, if any, line 9  Total long-term sales price amou 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and Net long-term gain or (loss) from poschedule(s) K-1	from Schedule D-1, unts. Add lines 8 and term gain from Forms 8824 artnerships, S corpora	11/17 11/17 2439 and 62	/10 9 10 252; and to	10,055 31,023 Hong-term gain or	10,055			
10 11 12	Enter your long-term totals, if any, line 9  Total long-term sales price amout 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and Net long-term gain or (loss) from poschedule(s) K-1  Capital gain distributions. See page	rom Schedule D-1, unts. Add lines 8 and term gain from Forms 8824 artnerships, S corpora	11/17 11/17 2439 and 6	/10 9 10 252; and	31,023 I long-term gain or	10,055			
10 11	Enter your long-term totals, if any, tine 9  Total long-term sales price amou 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and Net long-term gain or (loss) from poschedule(s) K-1  Capital gain distributions. See page Long-term capital loss carryover.	VARIOUS from Schedule D-1, unts. Add lines 8 and term gain from Forms 8824 artnerships, S corpora	11/17  2439 and 62 ations, estate	/10 9 10 252; and to	31,023 I long-term gain or rusts from	10,055 11 12 13			
10 11 12 13 14	Enter your long-term totals, if any, tine 9  Total long-term sales price amout 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and Net long-term gain or (loss) from poschedule(s) K-1  Capital gain distributions. See page Long-term capital loss carryover. E  Carryover Worksheet on page D-	VARIOUS  from Schedule D-1,  unts. Add lines 8 and  term gain from Forms 18824  artnerships, S corpora  e D-2 of the instruction inter the amount, if an	11/17 2439 and 62 ations, estate	/10 9 10 252; and to	31,023 I long-term gain or rusts from	10,055 11 12 13			
10 11 12	Enter your long-term totals, if any, line 9  Total long-term sales price amou 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and Net long-term gain or (loss) from p Schedule(s) K-1  Capital gain distributions. See page Long-term capital loss carryover. E Carryover Worksheet on page D-Net long-term capital gain or (loss)	VARIOUS  from Schedule D-1,  unts. Add lines 8 and  term gain from Forms 18824  artnerships, S corpora e D-2 of the instruction inter the amount, if an 7 of the instructions ss). Combine lines 8 t	11/17 2439 and 62 ations, estate	/10 9 10 252; and to	31,023 I long-term gain or rusts from ur Capital Loss (f). Then go to Part III	10,055 11 12 13 14	32,484		
10 11 12 13 14	Enter your long-term totals, if any, tine 9  Total long-term sales price amout 9 in column (d)  Gain from Form 4797, Part I; long-(loss) from Forms 4684, 6781, and Net long-term gain or (loss) from poschedule(s) K-1  Capital gain distributions. See page Long-term capital loss carryover. E  Carryover Worksheet on page D-	VARIOUS  from Schedule D-1,  unts. Add lines 8 and  term gain from Forms 18824  artnerships, S corpora  e D-2 of the instruction inter the amount, if an 7 of the instructions ss). Combine lines 8 t	11/17 2439 and 62 ations, estate ns ny, from line	9 10 252; and to	31,023 I long-term gain or rusts from ur Capital Loss (f). Then go to Part III	10,055 11 12 13 14 15			

Part III Summary Client Copy-26,526 Combine lines 7 and 15 and enter the result If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 17 Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22. Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the 18 18 instructions Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page 19 19 D-9 of the instructions 20 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: 21 21 3,000 (\$3,000), or if married filing separately, (\$1,500 Note. When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? 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).

Schedule D (Form 1040) 2010

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

#### **SCHEDULE D-1** (Form 1040)

Name(s) shown on return

Department of the Treasury Internal Revenue Service (99)

# **Continuation Sheet for Schedule D** (Form 1040) ► See instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

Attachment Sequence No. 12A

NELVA E BRUNSTING

Your social security number Client Copy

(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)
MUTUAL GLOBAL DISCO	VERY FD				_
	VARIOUS	03/09/10	596	568	2
NEUBERGER&BRM MIDCA		11L 03/09/10	212	184	2
NEUBERGER&BRM MIDCA				104	
MEODENGEINGDING TILDON		03/09/10	2,253	1,953	30
PIONEER CULLEN VALU		00,00,			
	10/28/09	03/09/10	105	98	
T ROW PRICE BLUE CH	IP FROWTH				
	10/28/09	03/09/10	1,337	1,213	12
					-
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			3.0000000000000000000000000000000000000	
		***************************************			
	www.maa.wa.wa.wa.wa.wa.wa.wa.wa.wa.wa.wa.wa.w				Andrews Laboratory
		***************************************			
					-
					The Annual and an annual an annual and an annual an annu
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
•					
					A CONTRACTOR OF THE CONTRACTOR
Totals. Add the amounts in column (d).	Also, combine the				P5219

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

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

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

OMB No. 1545-0074

Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

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

▶ See Instructions for Schedule E (Form 1040).

ħ						11 <b>ent Copy</b> 31-30-4685					
53363233	art I Income or Loss Fr		al Real Estate and R			n the business of i	renting p	ersonal p	roper	ty, use	•
1			. If you are an individual, re	port farm rental inco	ome or los	s from Form 483: 2 For each rental re			10.	Yes	No
	List the type and address of each r FARMLAND	entai reai e	state property.			listed on line 1, die	•	· · · · · · · · · · · · · · · · · · ·		163	140
Δ	A IOWA use it during to					use it during the to		1			
••						purposes for more		- 1	Α		Х
						• 14 days or					
В			,,.,,,,,,			<ul> <li>10% of the total</li> </ul>	ai days rente	ed at			
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			fair rental valu	e?		В		
						(See page E-4)					
C			.,,,,.,								
									C	<u> </u>	<u></u>
inc	Income:		Properties Properties			Totals C (Add columns A, B, and C.)					
_			A	<u>B</u>		С		Add colum	ns A, E	3, and (	(,د
	Rents received	3					3 4				
	Royalties receivedpenses:	4					<b>— —</b>				
	Advertising	5									
	Auto and travel (see page E-5)	6					┨				
	Cleaning and maintenance	7					┪▒▒				
	Commissions ,	8					7				
	Insurance	9									
	Legal and other professional fees	10	1,000								
	Management fees	11									
12	Mortgage interest paid to banks,										
	etc. (see page E-5)	12					12				
	Other interest	13					_				
14	Repairs	14									
	Supplies	15									
	Taxes	16		<del></del>			$\dashv$				
	Utilities	17					$\dashv \cdots$				
18	Other (list)	1,0					$\dashv$				
		18					-				
19	Add lines 5 through 18	19	1,000				19			1.	000
	Depreciation expense or						1:-				<del>-</del>
	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		1 000								
	if you must file Form 6198	22			_						
23	Deductible rental real estate loss.  Caution. Your rental real estate loss										
	on line 22 may be limited. See page										
	E-6 to find out if you must file Form										
	8582. Real estate professionals	23	1,000		¥						
24	must complete line 43 on page 2						24				C
	Income. Add positive amounts show Losses. Add royalty losses from line						25	k_		1,	000
	Total rental real estate and royalty	income or	(loss). Combine lines 24 ar	nd 25. Enter the resi	ult here. If	,		P52			
	Parts II, III, IV, and line 40 on page 2 Form 1040NR, line 18. Otherwise, in	clude this ar	nount in the total on line 41	on page 2		. <i></i>	26			-1,	
For DA/	Paperwork Reduction Act Notice, see	your tax retu	rn instructions.				BRUNS	14 <b>NG00</b> 8	<b>5</b> 5 <u>15</u> 0r	m 104	0) 201

42

code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)

Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported

DAA

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

# **Federal Statements**

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

Payer	 Amoullient Copy
ELMER H BRUNSTING DECEDENTS TR DTD	\$ 2,070
EDWARD JONES	2,769
EDWARD JONES	413
EDWARD JONES	 391
TOTAL	\$ 5,643

# Form 1040, Dividend Income

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

2010 Amounts

Carryover to 2011

. 1	Form <b>1040</b>		Ca	arryover F	Report			2010
Nam	ie							dentification Number
N	ELVA E BRU	NSTING	······································		www.			<u>0-4685</u>
	Carryover I	tem	Available to 2010		2010 Amou	nts	CIIECITO	JODY Werte 2011
	Excess section 179							
	Minimum tax credit							
	Investment interest							
	Investment interest	- AMT		,				
	Short-term capital I	oss _			<del></del>			
	Short-term capital I	****	20 40 4	the safe handers where safes a party band		0 0 0 0	<b></b>	02 506
	Long-term capital le	_	32,484	UTILIZ		<u>-8,958</u>		23,526
	Long-term capital le	****	32,484	UTILIZ	<u> </u>	-8 <b>,</b> 958		23,526
	Residential energy							<del></del>
I	D.C. first-time hom Tax credit bonds	ebuyer credit						
I	Tax Credit bolids				A			
1	Nonrecaptui	ed Section 1231 Le	osses - Line 8, Form 479	7	AMT Non	recaptured Section	1231 Losses -	Line 8, Form 4797
20	05 Amounts			:	2005 Amounts		***************************************	
20	06 Amounts	, , , , , , , , , , , , , , , , , , ,		:	2006 Amounts			
20	07 Amounts	nana-rusanan nana-rusanan nana-rusanan nana-rusanan nana-rusanan nana-rusanan nana-rusanan nana-rusanan nana-r			2007 Amounts	***************************************		
	008 Amounts		***************************************	<del></del>	2008 Amounts			
	009 Amounts				2009 Amounts			
Αv	railable to 2010			/	Available to 2010	0		

2010 Amounts Carryover to 2011 2010 IA 1040 Iowa Individual Income Tax Long Form or fiscal year beginning 2010 and ending 7 / 2010 and en

		all spaces. You MUST fill in your Social Security Number.	_	
Your last na		Your first name/middle initial CING NELVA E	Fill in all information below.	
Spouse's la			Check this box if you or your spouse were 65 or old (14) (24) (10) (10)	
0	······	dura (australia durat producet la contra contra durat la contra c	Your Social Security Number Spouse Social Security Number	•
		dress (number and street, apartment, lot, or suite number) or PO Box PINEROCK LN	481-30-4685	
City, State,		INBROCK IN	Residence on 12/31/10 County No. ◆ School District No. ◆	ı
HOUS		TX 77079-5914	00   0000	
		Status: Mark one box only.	You must answer these questions:	
		Were you claimed as a dependent on another person's lowa return?  YES  X  NO	Dependent children for whom an exemption is claimed in Step 3	
	***************************************	d filing a joint return. (Two-income families may benefit by using status 3 or 4.)	How many have health care coverage? (including Medicaid or hawk-i)	
	Married	filing separately on this combined return. Spouse use column B.	How many do not have health care coverage?	
4	Marrie	d filing separate returns. SSN:	: 🛕 Income: \$	
5		of household with qualifying person. If qualifying person is not claimed as a dependent on the	his return, enter the person's name and Social Security Number below.	
6	Qual	fying widow(er) with dependent child. Name:	SSN:	
STEP 3	٢	YOU a. Personal Credit: Enter 1. (Enter 2 if filing joint or head of household.)	) <u>4</u> <u>1</u> ×\$ <u>40</u> = \$ <u>4</u>	
Exemptio		ind spouse if b. Enter 1 for each person who is 65 or older and/or 1 for each person with the property in the property is the property in the property in the property is the property in the property in the property in the property is the property in the property in the property in the property in the property is the property in the		<u>0</u>
	L	c. Dependents: Enter 1 for each dependent.		~
		d. Enter first names of dependents here:	e. TOTAL \$ 6	<u>U</u>
		a. Personal Credit: Enter 1.		
		b. Enter 1 if 65 or older and/or 1 if blind.		_
		SPOUSE (If filling c. Dependents: Enter 1 for each dependent.		
	<u> </u>	status 3) d. Enter first names of dependents here:	e. TOTAL \$	
		B. Spouse/Status 3	·	
STEP 4		Wages, salaries, tips, etc. 1.		
Gross		Taxable interest income. If more than \$1,500, complete Sch. B	7,162	
Income	3.	Ordinary dividend income. If more than \$1,500, complete Sch. B		
	4.	Alimony received 4.		
	5.	Business income/(loss) from federal Schedule C or C-EZ 5.		
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes 6.		
	7.	Other gains/(losses) from federal form 4797		
	8.	Taxable IRA distributions 8.	4 4 4 4 4	
	9.	Taxable pensions and annuities 9.	00 010	
	10.	Rents, royalties, partnerships, estates, etc. 10.		
		Farm income/(loss) from federal Schedule F 11.	Management	
		Unemployment compensation. See instructions. 12.	<u> </u>	
		Taxable Social Security benefits 13.	5,067	
		Other income, gambling income, bonus depreciation/sec. 179 adjustment 14.		ລລ
		GROSS INCOME. ADD lines 1-14.	15. 🛕 67,9	33
STEP 8		Payments to an IRA, Keogh, or SEP 16.	Market Processing Control of the Con	
<b>↓</b> Adjust		One-half of self-employment tax 17.	4 4 5 0	
ments	18.	Health insurance deduction 18,	······································	
to Income		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	20.	Alimony paid 20.		
ere		Pension/retirement income exclusion 21,		
er t	22.			
ᄗ	23.	,-,,,		
200	24.	Other adjustments 24.  Total adjustments. ADD lines 16-24.	and the same of th	58
anc	26.	NET INCOME. SUBTRACT line 25 from line 15.	26. <b>A</b> 60,7	
텔 STEP 6	*******	Federal income tax refund / overpayment received in 2010 27.		<u>, , , , , , , , , , , , , , , , , , , </u>
		Self-employment/household employment taxes 28.		
≅ Federa ன் Tax				77
Addition	ກ <sub>30</sub> .	Addition for federal taxes. ADD lines 27 and 28.  Total. ADD lines 26 and 29.		
and	31	Federal tax withheld 31.		<del></del>
Staple W-2s, payment, and voucher here the standard of the sta	32	Federal estimated tax payments made in 2010 32.		
1		Additional federal tax paid in 2010 for 2009 and prior years 33.	DE220	
1		Deduction for federal taxes. ADD lines 31, 32, and 33.		00
**	35.	BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.		
CS		· · · · · · · · · · · · · · · · · · ·	41-001a (07/23/10) L	

MUTAN D DIANOTING	NELVA	E	BRUNSTING
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2010 IA	11	)40, page 2	ı	3. Spouse/Status 3	A. You or Joi	nt <b>B.</b> Spo	ouse/Status 3	A. You or Joint
STEP 7					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36.		49,852
		37. Total itemized deductions from federal Schedule A						
Taxable			38,				Complete lines 37	7-40
Income		39 BALANCE Subtract line 38 from line 37 or enter the	39.		5.7	38	ONLY if you itemi	ze.
			4n				ient Cor	ν
	44	· · · · · · · · · · · · · · · · · · ·	40	Standard		41.	.01.12 OOF	5,738
							A	44,114
		TAXABLE INCOME. SUBTRACT line 41 from line 36.				42. C.C		44,114
STEP 8	43.							
	44.	lowa lump-sum tax, 25% of federal tax from form 4972						
Tax,	45.	lowa minimum tax. Attach IA 6251.	45		<u> </u>	····		
Credits	46,	Total tax. ADD lines 43, 44, and 45.				46.		2,466
and Checkoff	47.	Total exemption credit amount(s) from Step 3, side 1	47.			60		
Contribu-		Tuition and textbook credit for dependents K-12						
tions		Total credits. ADD lines 47 and 48.				<del></del> 49.		60
	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero, e	nter ze	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		50.	0 🛦	2,406
		Credit for nonresident or part-year resident. Attach IA 126 and 1				51.		1,499
						52.		907
	52.	BALANCE, SUBTRACT line 51 from 50. If less than or equal to						<u> </u>
	53.	Other nonrefundable lowa credits. Attach IA 148 Tax Credits So				53,		007
	54.	BALANCE. SUBTRACT line 53 from line 52.		,		54.		907
	55.	School district surtax/EMS surtax. Take percentage from table;	multip	ly by line 54.		55.	<u> </u>	0
	56.	Total Tax. ADD lines 54 and 55.	,			56.	· A	907
	57.	Total tax before contributions. ADD columns A & B on line 56 a	nd ent	er here.			57	907
	58.	Contributions, Contributions will reduce your retund or add to the	ie amo	ount you owe. Amounts Fighters/Veterans	i must be in whole dol	ars.		
		8a; <b>A</b> 58b; <b>A</b>		•			Enter total. 58.	
		TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.						907
				<u> </u>		<del></del>	<u></u>	
STEP 9						20		
OILI J						<del>~~~~~~~</del>		
<b>.</b> "'								
Credits			63		<u> </u>			
	64.	Check One: Child and dependent care credit OR						
		• • •	_					
	65.	******	65		<u> </u>			
	66.	Other refundable credits. Attach IA 148 Tax Credits Schedule.	66		A			
	67.	TOTAL, ADD lines 60 - 66.	67		1,3	<u> 20</u>		
	68.	TOTAL CREDITS. ADD columns A and B on line 67 and enter	here.				68.	<u>1,320</u>
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line 68.	This is	s the amount you over	paid.		69.	413
		Amount of line 69 to be REFUNDED			,,		EFUND 70. ▲	0
Refund		Mail return to Iowa Income Tax - Refund Processing, Ho	over S	State Office Bldg, De	s Moines IA 50319-			
or Amount	71	Amount of line 69 to be applied to your 2011 estimated tax				13		
You Owe	71.	If line 68 is less than line 59, SUBTRACT line 68 from line 59. T	''	the AMOUNT OF TAY	<b>_</b>		72	
				IIIe AWOON! OF IAA	. 100 000.		72	
		Penalty for underpayment of estimated tax from IA 2210 or IA 2			annualized income me			
		Penalty and interest 74a, Penalty						
	75,	TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter helectronically pay by credit card or direct debit. Go to w	nere	ata ia ueltavi		PAY THIS AN	MOUNT 75, 🔔	
		To pay by mail: lowa income Tax - Document Processing	, PO	Box 9187, Des Moin	es IA 50306-9187. N	lake check pa	yable to Treasure	r, State of Iowa.
STEP 11	POLI		STEP					
a a	amou	nt of tax you owe or decrease your refund.	NEXT	YEAR,				
		SPOUSE A YOURSELF	Would	you like to receive a b	ooklet? This	Mai	iling Addresse	s:
\$1.50 to R	epub	lican Party \$1.50 to Republican Party	option	is not available to elec	tronic filers,	I	lines 70 and 7	
\$1.50 to D	emo	ratic Party \$1.50 to Democratic Party		0.	Yes		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0 000,0,
\$1.50 to C	ampa	ign Fund \$1.50 to Campaign Fund		<b>▲</b> <sub>1.</sub>	No			
STEP 13		I (We), the undersigned, declare under penalty	v of pe	riury that I (we) have e	xamined this return, i	ncluding all acc	ompanying schedule	
I DO DE LA CONTRACTOR D	8	SIGN HERE and statements, and, to the best of my (our) ke	nowled	ige and belief, it is a tr	ue, correct, and comp	lete return. Dec	claration of preparer	
<ul> <li>Verify y</li> </ul>			on of w			CD7		04/14/11
Rechec	•				K RIKKERS	CEA		
Attach a	au VV~	45		Preparer's Signature	WDODOT T	~		Date
				KROESE &				
Your Signa	ature	Da	ate		I MAIN AVE			
				SIOUX CEN	ITER	IA	51250-182	24 .
Spouse's	Signa	ture Da	ate	Address			P52	31
	-			712-722-3	375		42-	1277139
Daytime T	eleph	one Number		Daytime Telephone N			BRUNSTI <b>NGO 69</b>	adion Number

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

2010 IA 8453-IND

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

_	

#### See Instructions

Your first nan						Liont	
NELVA	ne, middle initial E	Last name BRUNSTING		Your Social Securit 481-30-4	•	Client	Сору
Spouse's first	t name, middle initial	Last name		Spouse Social Sec	urity Number		
	s (number and street) or PO PINEROCK LA						***************************************
City, state, ar	***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u> </u>				
HOUST		TX 77079-	5914				
110001	<u> </u>	111 , , , , , ,					
20040000000000000000		ation - Tax year ending			status 3)	1	You or Joint
		ne 26 A & B)				1A	60,77
2. Total	Tax (IA 1040, line 46 A	& B)		2B		2A	2,460
		A 1040, line 60 A & B)				3A	
4. Amou	unt to be Refunded (IA 1	1040, line 70)				4	
5. Total	Amount Due (IA 1040,						
Part II	Declaration of Tax	payer (Be sure to keep a	a copy of your ret	urn)			
6a.		nd be directly deposited as de			rn, this is an		
	irrevocable appointme	nt of the other spouse as an a	agent to receive the r	efund.			
6b. X	I do not want direct de	posit of my refund or I am not	t receiving a refund. (	Go to "Sign Here."			
7. Name	e of Financial Institution						
8. Routi	ng Transit Number (RTI	N)	The first two numb	ers of the RTN must b	e 01 through 12	or 21 through 32.	
9. Depo	sitor Account Number (	DAN)					
10. Type	of Depositor Account:	Savings Ch	ecking	<b>-</b>			
• •	•	ount outside the United States		□ No			
	•	at the information I have provided	·		the amounte ch	wn in Dorf Loare	*
combined s Federal ret and/or tran acknowledge	state return and elected dire urn, I understand my state i ismitter the reason(s) for the gment of receipt of transmis	ated in Part II and declare that the act deposit, there is an irrevocable return will be rejected. If the proce e delay or when the refund was se ssion and indication of whether or	e appointment of the othe essing of my return or ref ent. I also consent to the not my return is accepte	er spouse to receive the und is delayed, I autho IDR sending to my ER	e refund. If there rize the IDR to d O and/or transm	is an error on my isclose to my ERC itter an	)
	claration with required attack	chments must be forwarded upon	request to the IDR.				
Sign .							1
				<b>)</b>			
Here	Your Signature	D	Pate	Spouse Signatur	e. If a joint return	n, both must sign.	 Date
Here	· ·	D ctronic Return Originato			e. If a joint return	n, both must sign.	Date
Part III I declare the am only a significant follow years from preparer, a	Declaration of Electric I have reviewed the abocollector, I am not responsing the first return before subwed all other requirements on the due date of the return under penalties of perjury, I	ctronic Return Originator to taxpayer's return and that entrope for reviewing the return and or mitting to the IRS. I have provide described in the lowa Electronic Filling date, whichever is late declare that I have examined the	or (ERO) and Paid ries on form IA 8453-IND nly declare that this form d the taxpayer with a coj illing Handbook. I will kee er, and I will make a copy above taxpayer's return	Preparer are complete and corr accurately reflects the by of all forms and infor p form IA 8453-IND, w available to the IDR u and accompanying sol	ect to the best of data on the retu mation to be file th attachments, pon request. If I nedules and state	f my knowledge, if rn. The taxpayer d with the IDR an on file for three am a paid ements, and to the	f I
Part III I declare the amonly a will have so have follow years from preparer, a best of my	Declaration of Electric III have reviewed the abocollector, I am not responsing the first thing the collector of the during the collector of the due date of the return under penalties of perjury, I knowledge and belief, they	ctronic Return Originato ove taxpayer's return and that entr ble for reviewing the return and or mitting to the IRS. I have provide described in the lowa Electronic Fill or the filing date, whichever is late	or (ERO) and Paid ries on form IA 8453-IND nly declare that this form of the taxpayer with a coj ling Handbook. I will kee er, and I will make a copy above taxpayer's return This declaration is based	Preparer are complete and corr accurately reflects the op of all forms and infor p form iA 8453-IND, w available to the IDR u and accompanying sci on all information of w	ect to the best of data on the retule mation to be file th attachments, pon request. If I nedules and state hich I have any I	i my knowledge, it rn. The taxpayer d with the IDR an on file for three am a paid ements, and to the knowledge.	f I d
Part III I declare the amonly a will have so have follow years from preparer, to best of my ERO	Declaration of Electric hat I have reviewed the abocollector, I am not responsing the first persons and the second second the requirements of the due date of the return under penalties of perjury, I knowledge and belief, they ERO	ctronic Return Originator to taxpayer's return and that entrope for reviewing the return and or mitting to the IRS. I have provide described in the lowa Electronic Filling date, whichever is late declare that I have examined the	or (ERO) and Paid ries on form IA 8453-IND nly declare that this form the taxpayer with a coj liling Handbook. I will kee er, and I will make a copy above taxpayer's return This declaration is based Date	Preparer are complete and corr accurately reflects the by of all forms and infor p form IA 8453-IND, w available to the IDR u and accompanying sci on all information of w heck if	ect to the best of data on the retu mation to be file th attachments, pon request, if I nedules and stat- hich I have any I Check if	f my knowledge, if rn. The taxpayer d with the IDR an on file for three am a paid ements, and to the	f I d
Part III I declare the amonty as will have so have follow years from preparer, to best of my ERO Use	Declaration of Electrical Declaration of Ele	ctronic Return Originators to taxpayer's return and that entrope for reviewing the return and or emitting to the IRS. I have provide described in the lowa Electronic Floor the filling date, whichever is lated declare that I have examined the rare true, correct, and complete.	or (ERO) and Paid ries on form IA 8453-IND nly declare that this form rid the taxpayer with a coj liling Handbook. I will kee er, and I will make a copy above taxpayer's return This declaration is based Date  C	Preparer are complete and corr accurately reflects the op of all forms and infor p form IA 8453-IND, w available to the IDR u and accompanying sci on all information of w theck if aid preparer	ect to the best of data on the retule mation to be file th attachments, pon request. If I nedules and state hich I have any I	f my knowledge, it rn. The taxpayer d with the IDR and on file for three am a paid ements, and to the knowledge.	f I d e or PTIN
Part III  I declare the amonly and will have so have follow years from preparer, to best of my  ERO	Declaration of Electric hat I have reviewed the abocollector, I am not responsible igned this return before subwed all other requirements of the due date of the return under penalties of perjury, I knowledge and belief, they ERO Signature  RICHARD K RIK	ctronic Return Originators to taxpayer's return and that entrope for reviewing the return and or emitting to the IRS. I have provide described in the lowa Electronic Floor the filling date, whichever is late declare that I have examined the rare true, correct, and complete.	or (ERO) and Paid ries on form IA 8453-IND my declare that this form the taxpayer with a copiling Handbook. I will kee er, and I will make a copy above taxpayer's return This declaration is based Date  O 4 / 1 4 / 1 1	Preparer are complete and corr accurately reflects the by of all forms and infor p form IA 8453-IND, w available to the IDR u and accompanying sci on all information of w heck if	ect to the best of data on the retu mation to be file th attachments, pon request, if I nedules and stat- hich I have any I Check if	f my knowledge, it my knowledge, it m. The taxpayer do with the IDR and on file for three am a paid ements, and to the knowledge.  ERO's SSN  POO14	f I d e or PTIN 4154
Part III I declare the amonty a will have so have follow years from preparer, to best of my ERO Use	Declaration of Electric hat I have reviewed the abocollector, I am not responsible igned this return before subwed all other requirements of the due date of the return under penalties of perjury, I knowledge and belief, they ERO Signature  RICHARD K RIK Firm's name (or yours	ctronic Return Originators to taxpayer's return and that entrople for reviewing the return and or smitting to the IRS. I have provide described in the lowa Electronic Fior the filling date, whichever is late declare that I have examined the are true, correct, and complete.	or (ERO) and Paid ries on form IA 8453-IND nly declare that this form the taxpayer with a copiling Handbook. I will kee er, and I will make a copy above taxpayer's return. This declaration is based Date  O4/14/11  SE P.C.	Preparer are complete and corr accurately reflects the op of all forms and infor p form IA 8453-IND, w available to the IDR u and accompanying sci on all information of w theck if aid preparer	ect to the best of data on the retu mation to be file th attachments, pon request, if I nedules and stat- hich I have any I Check if	f my knowledge, it m. The taxpayer d with the IDR an on file for three am a paid ements, and to the knowledge.  ERO's SSN P0014 FEIN 42-1	f I d e or PTIN 4154
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### 2010 IA 1040 Schedule A

#### **lowa Itemized Deductions**

If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return. Name(s) as shown on page 1 of the IA 1040 481-30-4685 NELVA E BRUNSTING 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 Medical and dental expenses 1. 2,133 Dental **Expenses** 2. Multiply the amount on federal form 1040\*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. 2. 6,801. 0 Subtract line 2 from line 1. If less than zero, enter zero. Taxes 4. Other state and local income taxes, DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010. You 5. Real estate taxes Paid Personal property taxes, including annual vehicle registration 6. DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7. 6. 55 7. Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT 7. 90 Add amounts on lines 4, 5, 6, and 7. Enter the total here. 8. 1.443 8. Interest 9a Home mortgage interest and points reported on federal form 1098 . . . . . 9a. You 9b Points not reported on federal form 1098 ...... 10. Paid 10. 11 12 Investment interest. Attach federal form 4952 if required. 12. Add lines 9a-12. Enter total here. 13 Contributions by cash or check. 14. 4,295 Gifts 14 15. Other than by cash or check. You must attach federal form 8283 if more than \$500. 15. to 16 Carryover from prior year as adjusted for disallowance of bonus depreciation , . . . . 16. Charity 4,295 17 Casualty or theft loss(es). Attach federal form 4684. Casualty/Theft Loss 18 Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19. Job Expenses 19 20 and Tax preparation fees \_\_\_\_\_\_ 20. Misc. 21. Other expenses. List type and **Deductions** amount. 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. 0 Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. 24 25 Other miscellaneous deductions not subject to 2% AGI Limit. List type Other Misc. Deductions and amount. 25. 5,738 26. Total 26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here Itemized **Deductions** If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040. SPOUSE YOU Proration Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. 27 Enter the Iowa net income of both spouses from IA 1040, line 26. . . . . 27b. of **Deductions** 28 Between 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. Spouses

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.

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

# 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 **|:116181-60094**85

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

PART I:

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

INTEREST INCOME

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

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

Interest Income. List Names of All Payers.

	Check one for each payer			ARCHINT	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
EDWARD JONES	X			692	
EDWARD JONES	X		·	827	
EDWARD JONES	X			2,769	
EDWARD JONES	X			413	
EDWARD JONES	X			391	
TAX EXEMPT INTEREST INCOME	X			2,070	
T 1 3 T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>		L		
Total Taxable Interest Income.				7 1 ( )	
Add the amounts. Enter here and on IA 1040, line 2.			<u>,,,,,                                </u>	<u>7,162</u>	

PART II:

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

DIVIDEND

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

INCOME

Dividend Income. List Names of All Payers.

	Check one for each payer			44011117	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
CHEVRON CORPORATION	X			4,002	
EDWARD JONES	X			1,340	
METLIFE	X			70	
EXXON MOBILE	X			6,830	
EDWARD JONES	X			14	
EDWARD JONES	X			2 <b>,</b> 179	
DEERE & COMPANY	X			1.1	
FROM BENEFICIARY'S SCHEDULE K-1	X			7,239	
"					
		<u> </u>			
Total Taxable Dividend Income.					
Add the amounts. Enter here and on IA 1040, line 3.				DE227 21,685	

**5237** 41-004b (05/24/10)

N		Social Security Number
Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING	(	Client-Gopy85
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SE	POUSE YOU MUST FILE THIS	FORM IF
You are a nonresident of lowa		ident of lowa with income
	from lowa source	s. or
You are a part-year resident of lowa	You are a part-ye	The state of the s
Date moved into lowa:		
and/or	Attach this form an	id a copy of your federal
Date moved out of lowa:	return to your lowa	
Date mored out or form.		ource income on the IA 126.
Your spouse is a nonresident of lowa	· · · · · · · · · · · · · · · · · · ·	y using filing status 3 or 4.
Your spouse is a part-year resident of lowa		
Date moved into lowa:	IOWA-S	SOURCE INCOME
and/or	B. SPOUSE	A. YOU OR JOINT
Date moved out of lowa:	Filing Status 3 Only	
. Wages, salaries, tips, etc.	1.	
. Taxable interest income	2.	
S. Ordinary dividend income	3.	<b>1</b> .
Alimony received	4.	
i. Business income or (loss)	5.	
i. Capital gain or (loss)	6.	
'. Other gains or (losses)	7.	
t. Taxable IRA distributions	8,	
Taxable pensions and annuities	9.	
). Rents, royalties, partnerships, estates, etc.	10.	
I. Farm income or (loss)	11.	
2. Unemployment compensation	12.	
B. Taxable Social Security benefits.	13.	
Other income, gambling income, bonus depreciation/section 179		
adjustment	14	
5. GROSS INCOME. ADD lines 1-14.		
Payments to an IRA, Keogh, or SEP while an lowa resident	16.	-
7. Deduction for self-employment tax	17.	
3. Health insurance deduction	10	
Penalty on early withdrawal of savings		
). Alimony paid	20	
Pension/retirement income exclusion	21.	
2. Moving expense deduction into lowa only	22.	
3. Iowa capital gain deduction	23.	
• • • • • • • • • • • • • • • • • • •	74	1
T 1 1 2 5 4 100 2 4 100 4	ne ne	
5. Total adjustments. ADD lines 16-24. 5. IOWA NET INCOME. SUBTRACT line 25 from line 15.		22,924
7. All-source net income from line 26, IA 1040		60,775
, y in obdite the moone nom une 20, if the lo		100.0% 100.0%
3. Iowa income percentage: Divide line 26 by line 27 and enter percentage roun	ded to	
the nearest tenth of a percent. This can be no more than 100.0% and no less	s than 0.0%. 28.	<u>%</u> 37.79
Nonresident/part-year resident credit percentage:		
Subtract the percentage on line 28 from 100.0%.	29.	% 62.3°
lowa tax on total income from line 43, IA 1040	30.	2,466
t Traint annuller frame line 40 th 4040	24	60
2. Tax after credits. Subtract line 31 from line 30.	32.	2,406
Nonresident/part-year resident tax credit. Multiply line 32 by the percentage of the control of the contro	on line 29. 33.	<b>P5239</b> 1,499
2. Trontonianterpart your resident tax orders mainty and oz by the percentage of		IS AMOUNT ON LINE 51 OF IA 1040

# **Iowa Minimum Tax Computation**

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

NELVA E BRUNSTING

SSN or FEIN Client Copy

NELVA E BRUNSTING	481-30-4685	
PART I: Adjustments and Preferences. See instructions.		
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 104	0, start on line 7.	
Medical and dental from line 2, federal form 6251	_	
2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2.	1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 62		
Miscellaneous itemized deductions from line 5, federal form 6251		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line		
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6.	C
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251	8.	
9. Incentive stock options from line 14, federal form 6251	9.	
0. Passive activities from line 19, federal form 6251	40	179
Beneficiaries of estates and trusts from line 15, federal form 6251		
2. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a h. Patron's adjustment h.		
b. Depreciation (pre-1987), b. i. Pollution control facilities, i.		
C. Installment sales (line 25) , , , C. j. Research and experimental (line 24) , , , j.		
d. Large partnerships (line 16) d. k. Section 1202 exclusion (line 13) k.		
e. Long-term contracts (line 22) . e I. Tax shelter farm activities I.		
f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m.		
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.	13	1,622
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	44,114
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
6. Combine lines 14 and 15.		44 11 4
7. Add lines 13 and 16.		15 70/
8. Alternative tax net operating loss deduction. See instructions.	· · · · · · · · · · · · · · · · · · ·	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.		45,736
PART III: Exemption Amount and Alternative Minimum Tax		
0. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
1. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))		
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.		
23. Multiply line 22 by 25% (0.25). 24. Subtract line 23 from line 20. If the result is zero or less, enter zero.		26,000
	سويدو	19,736
1,		1 322
26. Multiply line 25 by 6.7% (0.067).	27.	2,406
77. Regular tax after credits. See instructions. Resolvent Ine 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,	,	2/100
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28	(
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.	, 20.	
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	22,924
		62,397
30. Total net income plus total adjustments and preferences. See instructions.	0.4	0.367
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	51.	0.307
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		,
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32	(

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

If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)

If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the

Form 8879-F

#### IRS e-file Signature Authorization for Form 1041

ОМВ	No.	15

Employer identification number

Department of the Treasury Internal Revenue Service

Name of estate or trust

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

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

ELMER H BRUNSTING DECEDENTS TR DTD Client Copy 27-6453100 4-1-09 AS EST UTD 10-10-96 Name and title of fiduciary ANITA BRUNSTING TRUSTEE Tax Return Information (Whole Dollars Only) Part I Total income (Form 1041, line 9) 53,538 Income distribution deduction (Form 1041, line 18) 2 2 50,030 Taxable income (Form 1041, line 22) 3 3 3,408 4 207 Total tax (Form 1041, line 23) Tax due or overpayment (Form 1041, line 27 or 28) 5 -6,913Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or Part II

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

#### Fiduciary's PIN: check one box only

trust's return)

$\overline{\mathbb{X}}$ I author	rize KROESE & KROESE P.C.  ERO firm name estate's or trust's 2011 electronically filed income tax return.	to enter my PIN 10540 as my signature do not enter all zeros
£	uciary or officer representing the fiduciary of the estate or trust, I will enter my P or trust's 2011 electronically filed income tax return.	IN as my signature on the
Signature of fiduciary or officer representing the fiduciary	ANITA BRUNSTING	Date ▶ <u>03/28/12</u>
Part III	Certification and Authentication	
ERO's EFIN/PI	N.Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2051284948 do not enter all zeros
or trust indicated	above numeric entry is my PIN, which is my signature on the 2011 electronically d above. I confirm that I am submitting this return in accordance with the require Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S ear 2011.	ments of Pub. 3112, IRS e-file
ERO's signature	▶ RICHARD K RIKKERS CPA	Date   04/05/12

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

For Paperwork Reduction Act Notice, see instructions.

Form 8879-F (2011)

Form **8453-F** 

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

OMB No.	. 1545-0967

			_	OI LICCUOIN	•			4	2011	
Departmen	t of the Treasury venue Service	For calendar year 2011, or fisc		4	2011					
Internal Revenue Service  Name of estate or trust  ELMER H BRUNSTING DECEDENTS TR DT  4-1-09 AS EST UTD 10-10-96					<u> </u>		A Employer identification number			
Name and	title of fiduciary	ANITA BRUNSTING	0 10-10-9	2	·····	1 4	ALCOHIE SC	<del>Mah</del>	<u>y</u>	
		TRUSTEE								
B If (	this form is being	used only as a transmittal, check he							X	
Part	I Tax R	eturn Information								
<b>1</b> To	otal income (For	ກ 1041, line 9)					. 1			
2 Inc	come distributior	n deduction (Form 1041, line 18)			,		. 2			
<b>3</b> Ta	axable income (F	form 1041, line 22)	,,,.,,	,			. 3			
<b>4</b> To	otal tax (Form 10	41, line 23)					. 4		***************************************	
<b>5</b> Ta	x due or overpa	yment (Form 1041, line 27 or 28)	<u></u>			*********	. 5			
Part	II Decla	ration of Fiduciary								
6	this account. To re (settlement) date.	n the tax preparation software for payment of the voke a payment, I must contact the U.S. Treast also authorize the financial institutions involved in inquiries and resolve issues related to the payment.	ury Financial Agent at- d in the processing of t	88-353-4537no later than	a 2 business days prior	r to the payme	ent			
electronic accompany return(s), it and/or tran rejection.	portion of the 2011 U ying schedules and s ncluding this declarat	clare that the above amounts (or the amounts of .S. Income Tax Return(s) for Estates and Trust tatements. To the best of my knowledge and be ion and accompanying schedules and statement dgement of receipt of transmission and an indic	s. I have also examine elief, they are true, con nts, be sent to the IRS	d a copy of the return(s) bect, and complete. If I am by the return transmitter.	eing filed electronicall not the transmitter, I of I also consent to the II	y with the IRS consent that t RS's sending	s, and all he the ERO			
Sign Here	Signature	of fiduciary or officer representing fiduciary				Date				
Part	III Decla	ration of Electronic Return	Originator (El	RO) and Paid P	reparer (see	instruct	ions)			
collector, 1 the fiducian with the IRS Trusts for T schedules	am not responsible for y will have signed thi S, and have followed Fax Year 2011. If I an	e above estate or trust return(s) and that the er or reviewing the return(s), and only declare that s form before I submit the return(s). I will give the all other requirements described in Pub. 1437, a also the Paid Preparer, under penalties of per to the best of my knowledge and belief, they ar	this form accurately re ne fiduciary or officer re Procedures for the For jury I declare that I hav	flects the data on the return epresenting the fiduciary a m 1041 e-file Program, U re examined the above es	em(s). The fiduciary or a copy of all forms and I.S. Income Tax Return state or trust return(s) a parer is based on all in Check if also paid	an officer rep information to ns for Estates and accompa information of Check if self-	oresenting to be filed and nying which the	ERO's S	SN or PTIN	
ERO's	signature /			<u> </u>	preparer 🚩	employe	EIN D			
Use	Firm's name (or yo if self-employed),	ours		***************************************			EIN P			
address, and ZIP code						Phone no.				
		lare that I have examined the above estate or t , and complete. Declaration of preparer is base				e best of my k	nowledge			
Paid Pre-	Print/Type prepare	er's name	Preparer's signatur	е		Date	Check self-employ	if yed	PTIN	
parer	Firm's name	<u> </u>					Firm's EIN ▶			
Use Only	Firm's address	<b>&gt;</b>								
				····			Phone no.			

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

P5249<sup>8453-F</sup> (2011)

#### SCHEDULE I (Form 1041)

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

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

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service

Employer identification number Name of estate or trust Client Copy ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 4-1-09 AS EST UTD 10-10-96 Estate's or Trust's Share of Alternative Minimum Taxable Income Adjusted total income or (loss) (from Form 1041, line 17) 53,538 1 1 2 2 Interest 3 3 Taxes Miscellaneous itemized deductions (from Form 1041, line 15b) 4 4 Refund of taxes 5 5 Depletion (difference between regular tax and AMT) 6 6 Net operating loss deduction. Enter as a positive amount 7 7 8 8 Interest from specified private activity bonds exempt from the regular tax 9 9 Qualified small business stock (see instructions) Exercise of incentive stock options (excess of AMT income over regular tax income) 10 10 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 11 11 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 12 12 Disposition of property (difference between AMT and regular tax gain or loss) 13 13 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 14 14 Passive activities (difference between AMT and regular tax income or loss) Loss limitations (difference between AMT and regular tax income or loss) 16 16 Circulation costs (difference between regular tax and AMT) 17 17 Long-term contracts (difference between AMT and regular tax income) 18 18 19 Mining costs (difference between regular tax and AMT) 19 Research and experimental costs (difference between regular tax and AMT) 20 20 Income from certain installment sales before January 1, 1987 21 21 Intangible drilling costs preference 22 22 Other adjustments, including income-based related adjustments 23 23 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) 24 538 Adjusted alternative minimum taxable income. Combine lines 1 through 24 25 53 25 Note: Complete Part II below before going to line 26. Income distribution deduction from Part II, line 44 26 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 Adjusted alternative minimum taxable income (see instructions) 53,538 Adjusted tax-exempt interest (other than amounts included on line 8) 31 Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-32 32 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 Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions) 34 Capital gains computed on a minimum tax basis included on line 25 3,508)35 35 Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-50,030 37 37 Income required to be distributed currently (from Form 1041, Schedule B, line 9) 38 50,030 38

Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)

Tax-exempt income included on line 40 (other than amounts included on line 8)

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

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

Total distributions. Add lines 38 and 39

ScRe5.25(Form 1041) (2011)

50,030

50.030

39

40

41

39

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Schedule I (Form 1041) (2011)

******	dule I (Form 1041) (2011) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453	100	Page .
Pe	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 basisEnter the smaller of line 42 or line 43.	المكناز	Conversions
****	Enter here and on line 26	<u>기타다타</u>	Copy 50,030
**********	Int III Alternative Minimum Tax	1 4 6	22 500
45	Exemption amount  Enter the amount from line 29  46	45	22,500
46	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u></u>	
47 48	Phase-out of exemption amount 47 75,0 Subtract line 47 from line 46. If zero or less, enter -0- 48	<del>00</del>	
49		49	
50	Multiply line 48 by 25% (.25) Subtract line 49 from line 45. If zero or less, enter -0-		
51	D. delegant Rose EO Course Cours AO	مسا	
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)		
54	Tentative minimum tax. Subtract line 53 from line 52		
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)		
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041,		
	Schedule G, line 1c	56	
Pa	Int IV Line 52 Computation Using Maximum Capital Gains Rates		•
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet,		
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.		
57	Enter the amount from line 51	57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the		
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax		
	Worksheet, whichever applies (as refigured for the AMT, if necessary) 58		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as		
	refigured for the AMT, if necessary). If you did not complete Schedule D		
	for the regular tax or the AMT, enter -0-		
60	If you did not complete a Schedule D Tax Worksheet for the regular tax		
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and		
	59 and enter the <b>smaller</b> of that result or the amount from line 10 of the		
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary) 60		
61	Enter the smaller of line 57 or line 60		
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 2,3	00	
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-		
66	Subtract line 65 from line 64. If zero or less, enter -0-  Enter the smaller of line 57 or line 58  67	-	
67		$\dashv =$	
68		—	
69		70	3
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	
74			
71	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<b>▶</b> 72	1
72 73	Multiply line 71 by 25% (.25)	70	
74	Add lines 63, 70, and 72  If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28)	··   - <u>/ 3</u>	
1**		74	P5253
75	and subtract \$3,500 from the result  Enter the <b>smaller</b> of line 73 or line 74 here and on line 52		1 0200
<u> </u>	Charles of more of the Comment of th		<u> </u>

# SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service Name of estate or trust

#### **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

Employer identification number

4-1-09 AS EST UTD 10	27-64	53100			
Note: Form 5227 filers need to complete or	_				
Part I Short-Term Capital	Gains and Los	ses – Assets He	eld One Year or Les	<b>5</b>	
(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 VARIOUS	VARIOUS	2,516	2,142	2 374
<ul><li>b Enter the short-term gain or (loss), if a</li><li>2 Short-term capital gain or (loss) from</li></ul>					
<ul> <li>Net short-term gain or (loss) from par</li> <li>Short-term capital loss carryover. Ent</li> <li>Carryover Worksheet</li> </ul>	tnerships, S corpo	rations, and other esta ny, from line 9 of the 2	ates or trusts	3	(
5 Net short-term gain or (loss).Come column (3) on the back Part II Long-Term Capital C		gh 4 in column (f). Ent	ter here and on line 13,	> 5	374
(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 VARIOUS	VARIOUS	42,662	39,786	
<b>b</b> Enter the long-term gain or (loss), if a					
7 Long-term capital gain or (loss) from I					
8 Net long-term gain or (loss) from parti					_
9 Capital gain distributions			SEE STATEMEN	VT 1 9	258

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

column (3) on the back .....

Gain from Form 4797, Part I
Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2010 Capital Loss

Carryover Worksheet

Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a,

Schedul 2 5 5m 1041) 2011

10

11

12

10

11

Schedule D (Form 1041) 2011 ELMER H BRUNSTING DECE		ECEDI	ENTS TR DTD	27-6453100	Page 2		
Pa	rt III Summary of Parts I and II Caution: Read the instructions before completing this pa	ert.	(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total		
13	Net short-term gain or (loss)	13		374	374		
14 a	Net long-term gain or (loss): Total for year	14a		Client	Copy 3,134		
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b					
C	28% rate gain	14c					
15	Total net gain or (loss). Combine lines 13 and 14a	15		3,508	3,508		

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

Part IV Capital Loss Limitation

Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: 16

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

#### Tax Computation Using Maximum Capital Gains Rates

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

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

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

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

17	Enter taxable income from Form 1041, line 22 (or Form	n 990-T, line 3	4)	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 <b>smaller</b> 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 am	ount on line 24	?				
	Yes. Skip lines 25 and 26; go to line 27 and check	the "No" box.					
	X No. Enter the amount from line 23			25	274		
26	Subtract line 25 from line 24			26	2,026		
27	Are the amounts on lines 22 and 26 the same?						
	Yes. Skip lines 27 thru 30; go to line 31.	nter the <b>smaller</b> of li	ne 17 or line 22	27	3,134		
28	Enter the amount from line 26 (If line 26 is blank, enter	r -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 Scho	edule for Estates and	d Trusts			
	(see the Schedule G instructions in the instructions for	r 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 Sch	edule for Estates and	f Trusts			
	(see the Schedule G instructions in the instructions for	r Form 1041)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	33	622
34	Tax on all taxable income. Enter the smaller of line	32 or line 33 h	ere and on Form 104	11, Schedule			
	G, line 1a (or Form 990-T, line 36)					34	207
						c_L_DE6	F7 40.443 204

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

## **Supplemental Income and Loss**

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

(99)

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

Attachment Sequence No

	Name(s) shown on return						Your soc	Your social security number Client Copy					
	ELMER H BRUNSTING DECEDENTS TR DTD 1-1-09 AS EST UTD 10-10-96								3100	У			
		/-\	40000 (***	. !			12/-0	943		Van T	l No		
A	Did you make any payments in 2011 that would require you to file I	-orm(s)	1099? (566	# INSI	tructions)				$\vdash$	Yes	No No		
В	If "Yes," did you or will you file all required Forms 1099?	I D	B4!	**						Yes L	<del>=</del>		
	Income or Loss From Rental Real Estate a Schedule C or C-EZ (see instructions). If you are an inc										е		
Car	ution. For each rental property listed on line 1, check the box in the la								age z, me	70.			
	ilified joint venture (QJV) reporting income not subject to self-employn			,u 01	nice diat pro	perty as a	IIICIIIDCI OI	u					
1	Physical address of each property-street, city, state, zip	101111 1071			Type-from	2 For each	h rental real		Fair Rental	Personal	QJV		
·					list below	estate p	roperty listed,		Days	Use Days			
Α	IOWA				1		ne number of inted at fair rental	A					
В							nd days with	В					
C						persona instructi	l use. See ons.	C					
Typ	pe of Property:												
1	Single Family Residence 3 Vacation/Short-Term Rental 5	Land	7	Se	elf-Rental								
2	Multi-Family Residence 4 Commercial 6	Roya	ties 8	Ot	ther (describ	e)							
inc	ome:					Pr	operties						
		,		Α			В			С	<del></del>		
_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			<u>44,923</u>								
Exp	penses:												
5	Advertising								ļ	<del> </del>			
6	Auto and travel (see instructions)										·		
7	Cleaning and maintenance												
8	Commissions		<u> </u>										
	Insurance		<b>!</b>										
	Legal and other professional fees ,												
	Management fees									· · · · · · · · · · · · · · · · · · ·			
	Mortgage interest paid to banks, etc. (see instructions)	E											
	Other interest												
	Repairs												
	Supplies				2 005	<u> </u>							
	Taxes				2,985								
	Utilities												
	Depreciation expense or depletion	19											
	Other (list) Total expenses. Add lines 5 through 19	20			2,985	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	······						
	Subtract line 20 from line 4. If result is a (loss), see	127							<u> </u>				
	instructions to find out if you must file Form 6198	21			41,938								
	Deductible rental real estate loss after limitation, if any,												
	on Form 8582 (see instructions)	22	r		01	r		,	ł		}		
	Total of all amounts reported on line 3a for all rental properties	***************************************	Δ			)							
	Total of all amounts reported on line 3a for all royalty properties												
	Total of all amounts reported on line 4 for all rental properties						44,9	23					
	Total of all amounts reported on line 4 for all royalty properties												
	Total of all amounts reported on line 12 for all properties				[								
	Total of all amounts reported on line 18 for all properties								]				
	Total of all amounts reported on line 20 for all properties						2,9	85					
-	Income. Add positive amounts shown on line 21. Do not include any							24		41,	938		
25	Losses. Add royalty losses from line 21 and rental real estate losses	from lin					[	25	k .		)		
26	Total rental real estate and royalty income or (loss)Combine line	es 24 ar	d 25. Ente	r the	result here.								
	If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter	r this an	ount on Fo	orm 1	1040, line					_			
	17, or Form 1040NR, line 18. Otherwise, include this amount in the to		ne 41 on pa	age 2	<u> </u>	<u></u>	<u></u>	26	P525				
For	Paperwork Reduction Act Notice, see your tax return instruction	ons.							Schedul	e E (Form 1	040) 2011		

Section 1997 and 1997

			Final K-1	Amended K-	1	OMB No. 1545-00	
Schedule K-1 Form 1041)	2011	P				Current Year Income, d Other Items	
epartment of the Treasury ternal Revenue Service	For calendar year 2011,	1	Interest income		11	Final year deductions	
	or tax year beginning	2a	Ordinary dividends	8,092	CI	ent Copy	**********
Beneficiary's Share Credits, etc.	e of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends	***************************************			
Part I Informatio	n About the Estate or Trust	3	Net short-term cap	oital gain		,	
A Estate's or trust's employer identif		4a	Net long-term capi	ital gain	<b> </b>		
27 6452100		4.	2004		ļ.,	All and the second seco	
27-6453100  B Estate's or trust's name		- 4b	28% rate gain		12	Alternative minimum tax adjustment	
		4c	Unrecaptured sect	lion 1250 gain			
4-1-09 AS EST	STING DECEDENTS TR DTD F UTD 10-10-96	5	Other portfolio and nonbusiness incon				
C Fiduciary's name, address, city, s		6	Ordinary business	income			
ANITA BRUNSTI TRUSTEE	LING	7	Net rental real esta	ate income			
2003 BLOOMING		<u> </u>		1,938	13	Credits and credit recapture	
VICTORIA	TX 77904	8	Other rental incom	le	ļ		
		9	Directly apportions	ed deductions			
D Check if Form 1041-T was fi	iled and enter the date it was filed						
					14 B *	Other information 123	
E Check if this is the final Form	n 1041 for the estate or trust				<u> </u>	1	
house		10	Estate tax deduction	on	E *	8,092ST	<u> M</u> ']
Part II Informatio	n About the Beneficiary		]		H *	ST	MΊ
F Beneficiary's identifying number							·····
481-30-4685  G Beneficiary's name, address, city,	state and 7ID costs	-					
G Denemony's name, address, dry,	State, and Air Louis						
NELLY DOINGE	rng.						
NELVA BRUNSTI 13630 PINERO		*Se	e attached sta	itement for addit	ional i	I Information	
HOUSTON	TX 77079-5914	1		t must be attach			
			•	e of income and		*	
			ductions from e er rental activit	each business, re tv.	entai i	real estate, and	
		***************************************			~~~~~~~~~		n
					K NA	randhartrus (sherrestika) III III	
		 <u>~</u>					
		še Q		k Wet ' f'' f''k a fin'' Tekn' l'Y in M'' (in')	NT 1786''	# 1	
		N N N					
H X Domestic beneficiary	Foreign beneficiary	For IRS Use Only					
		I				DEOCA	

#### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

#### **Federal Statements**

FYE: 12/31/2011

27-6453100

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

Description	Ar	<u>nount</u>
EDWARD JONES	\$	258
TOTAL	\$	258

#### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2011

FARMLAND INCOME

#### Federal Statements NELVA BRUNSTING 481-30-4685

**Client Copy** 

41,938

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

Description Amount
DIVIDEND INCOME \$ 8,092

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

Description Amount
BUSINESS AND RENTAL ACTIVITY DETAIL: \$

P5265

Form <b>1116</b>	Form 1116 Pa	ge 1 Detail Worksheet	
	For calendar year 2011, or tax year beginning	, and ending	

Name

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

Clenta@optycation Number

2011

27-6453100

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

To Compare the Compared Compar

Ξ,	orm 1	1	1	ñ	Page	1	Detail	V	Vor	kshee	t
	<b>V</b> :	*		v	1 UMV			*			

Form 1116

For calendar year 2011, or tax year beginning

and ending

2011

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

27-6453100

Clienta@enycation Number

Category of income	PASSIVE INCOME	E		Reg	jular Tax Alteri	native Minimum Tax <u>X</u>
Name of foreign country	VARIOUS	-				
1a Gross income: (1)						
Other income	3,851					
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related					:	
3a Certain itemized deductions						
3b Other deductions					***************************************	
3c Add lines 3a and 3b						
3d Gross foreign source income	6,459					
3e Gross income from all sources	56,523					
3f Divide line 3d by line 3e	0.1143					
3g Multiply line 3c by line 3f						
4 Unana anada ana labara at						-
4a Home mortgage interest			****			
4b Other interest expense  5 Losses from foreign sources						
5 Losses from foreign sources  Deductions not definitely related			<u></u>			
(Add lines 3g, 4a, 4b, and 5)						
1		A COUNTY OF THE				
8 Foreign taxes paid or accrued	123		****			
Fiduciary share (2)	0.0000 %	%	%	%	%	%

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

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

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

C(3) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary foreign Tax Credit Schedule

C(3) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary foreign Tax Credit Schedule

C(4) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary foreign Tax Credit Schedule

For (	Cale	ndar Year 2011 or fiscal year beginning, and ending	lowa Fig	luciary Return
Na	те о	ELMER H BRUNSTING DECEDENTS TR DTD	Federal Employer ID Number	Check one:
Est	ate c	rTrust 4-1-09 AS EST UTD 10-10-96	27-6453100	Estate
Na	me,	Address, and Title of Fiduciary	Decedent's Social Security Number	
		TA BRUNSTING	Client	Copy Trust
		3 BLOOMINGDALE CIR		X Complex Trust
		TORIA TX 77904	lowa County in which	
***************************************	***********	STEE	estate is pending	Bankruptcy Estate
		of Attorney, Mailing Address (city, state, ZIP) DACE KUNZ-FREED		If trust, check one:
		00 ST MARYS LANE, SUITE 230	Probate No.	X Testamentary
		STON TX 77079	1100000110.	-
Att	ome	v's Phone Number 800-229-3002		Inter Vivos
Autho	rizati	on is granted to the attorney listed above to receive confidential tax information under lowa Cod	e section 421.60 to act as the trust or estate's repre	esentative before the
lowa	Depa	irtment of Revenue and to make written or oral presentations on behalf of the trust or estate.  or returns been filed for this estate or trust? $X$ Yes $X$ No Is Income Ta	ev Cartificate of Acquittance requested?	Ves X No
			26 being filed? $\square$ Yes $\overline{\mathbb{X}}$ No	163 [2 <u>1</u> ] 140
		Dividends. Enter full amount.		
	3	Interest Income from partnerships and other fiduciaries. Attach supporting schedule.	3	
Щ	4.	Net rents and royalties		
NCOME	5.	Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.		
S	6.	Net gain (loss) from capital assets	- , , - , - ,	
******	7.	Ordinary gains (losses). Attach federal form 4797.	7	
	8.	Other income. State nature of income.	8	
		Total income. Add lines 1 through 8.		53,538▲
	10.	Interest. Enter on Schedule D, page 2.	10.	
	11.	Taxes. Enter on Schedule D, page 2.		
	12.	Fiduciary fees. Enter on Schedule D, page 2.		
U)		Charitable deduction from income in compliance with Will or Trust instrument.		
Z O		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.  Other deductions not subject to 2% floor. Enter on Schedule D, page 2.		
Ę		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.		
_ =	47	Total. Add lines 10 through 16.		8,875▲
here.		Balance. Subtract line 17 from line 9	18.	
voucher here.		Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.		
덜	20.	Federal estate tax attributable to income in respect of a decedent (fiduciary's share	e) 20	
enta		Total. Add lines 19 and 20.	21	41,155
Staple payment a		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final	<u>return 22</u>	3,508▲
taple		mplete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.	21	
<sub>∞</sub> ×	23.	Compute tax from rate Schedule E, page 2.		
Ą	24.	lowa lump sum tax. Attach federal Schedule 4972. lowa minimum tax. Attach IA 6251.	24 25	
	26	Tax before credits. Add lines 23 through 25.	20.	31
Ë		Personal exemption credit. This is a nonrefundable credit.		
<u>a</u>		Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and		
2	-	Schedule IA 130 or IA 1041 Schedule C.		
ပ္ပ	29.	Motor fuel tax credit. Attach Schedule IA 4136.  Other credits. Attach IA 148 Tax Credits Schedule.	29	
	30.	Total credits. Add lines 27 through 30.	30	40
	32	Tax liability. Subtract line 31 from 26.	32.	. 0
Щ	33.	Tax paid with additional lowa Fiduciary Income Tax Payment Voucher	33.	· · · · · · · · · · · · · · · · · · ·
<u> </u>	34.	Refund. If line 33 is larger than line 32, enter the difference.	34	A
¥	35.	Amount due. If line 33 is less than line 32, enter the difference.	35	0
<u> </u>		Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Bo		
S.	DEC kno	CLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers a wiedge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as require s and regulations issued under authority thereof. Note: State tax information may be disclosed to tax official:	itached hereto, has been duly examined; that to the best ed by the income tax law of the State of Iowa and the s of another state or of the United States for tax	
Щ	adm	inistrative purposes.  eature of fiduciary or officer representing fiduciary		
Z	***************************************		NORTH MAIN AVENUE	P5274 Date
S				04/05/12
cs			BRUNS	TING003602 63-001a (11/16/11)

ELMER H	BRUNSTING DECED	ENTS TR I	DTD 27	7-6453100	Fic	duciary Schedi	ules A, B, D, and E
	- Background Informat						
	te was opened or created:				Date of deco	edent's death:	
3. Decedent	's business or occupation:			4.	Decedent's	age at death:	
5. Was a de	cedent's final return filed?	Yes No		6.	Did will of de	ecedent create trust?	Yes No
7. Did deced	dent file IOWA return(s) up to th	e date of death?	Yes	No If no, attach	n earnings sta	tement or explant 6	How ODV
8. Enter dec	edent's name and address:						
9. Name and	Social Security No. of decedent's sp	ouse, if any:					
10. Enter nan	ne(s) of executor(s):					· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
	e(s) and amount(s) of executor's				F20000101		
	al audit been made on prior ret			\	***************************************		ocess? Yes X No
	enses of administration or sellin				(m		
14. Did you a	s fiduciary withhold on income o	listributions made	to nonresident	beneficiaries?	Yes		,
15. Does the	estate/trust elect to recognize to	ne gain or loss on	a distribution of	property under	section IRC 6	43(d)(e)? Yes	X No
Schedule	B - Beneficiaries' Share	s of Income a	nd Credits:	Attach additional	oages as neces	sary. In lieu of Sch. B, atta	ch federal Sch. K-1.
			Beneficiary	A Bene	eficiary B	Beneficiary C	TOTALS
1. Names of	each beneficiary	1	SEE SCI	HEDULE K-	-1 EQUI	VALENT(S)	
<ol><li>Social Se</li></ol>	curity Number	2.					
3. Address							
<ol><li>lowa residue</li></ol>	dent (Yes/No)	4.					
<ol><li>Net short-</li></ol>	term capital gain	5.					
<ol><li>Net long-t</li></ol>	erm capital gain (100%)	6. <u>L</u>					
<ol><li>Depreciat</li></ol>	ion and depletion	7.					
	income subject to lowa income		****			.,	41,155
9. Income n	ot subject to lowa income tax	9					
10. Excess de	eductions	10.		<u> </u>	*******************		
	ING IOWA NONRESIDENT INC					T	
11. Iowa inco	me tax withheld, if any	11.					
	ng agent's identification number					<u> </u>	
Schedule	D - Explanation of Expe	nses					ı
							_
Line No.			Explanation	<u>on</u>			Amount
11	TAX EXPENSE- S	TMT 1					8,875
· · · ·	***************************************						
		,					
······································							
						***************************************	
Schedule	E - Tax Rates						
	Taxable Inc Over	ome But Not Over		Tax Rat		xcess Over	
	\$0	\$1,439	\$0.00	+ (0.36%		\$0)	
	\$1,439	\$2,878	\$5.18	+ (0.72%		1,439)	
	\$2,878 \$5,756	\$5,756 \$12,951	\$15.54 \$85.48	+ (2.43% + (4.50%		2,878) 5,756)	
	\$12,951	\$21,585	\$409.26	+ (6.12%		2,951)	
	\$21,585	\$28,780	\$937.66	+ (6.48%		1,585)	
	\$28,780 \$43,170	\$43,170 \$64,7 <del>5</del> 5	\$1,403.90 \$2,382.42	+ (6.80% + (7.92%		3,780) 3,170)	
	\$64,755	over	\$4,091.95	+ (8.98%		4,755)	and the second test
							63-001b (09/21/11)

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

Nam	e of Estate or Trust		Federal Identification	Сору
EL	MER H BRUNSTING DECEDENTS TR DTD		27-6453100	. •
***************************************	1-09 AS EST UTD 10-10-96		Column B	Column A
	I OJ AD BOI OID IO IO JO	А	Il Source (from IA 1041)	Iowa Source
1.	Ordinary dividend income	1.	8,092	
2.	Taxable interest income			
3.	Income from partnerships and other fiduciaries			
4.	Net rents and royalties		41,938	41,938
5.	Net business and farm income (loss)			
6.	Net gain (loss) from capital assets		3,508	
7.	Ordinary gains (losses) from federal form 4797		***	
8.	Other income			
9.	Total income		53,538	41,938
10.	Distribution to beneficiaries		41,155	34,498
11.	Undistributed Net income (subtract line 10 from line 9)		12,383	7,440
12.	lowa 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%)			39.9
14.	lowa tax on total income from line 23, IA 1041			31
15.	Personal exemption credit from line 27, IA 1041			\$ 40.00
16.	Tax after credits (subtract line 15 from line 14)			
17.		17.		

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

#### Iowa Schedule K-1 Equivalent

Form <b>IA 1041</b>	•	2011
For calendar year 2011, or tax year beginning	, and ending	
Name of trust		Amended K-1
ELMER H BRUNSTING DECEDENTS TR DTD		
4-1-09 AS EST UTD 10-10-96	Client C	ODVnai K-1
Beneficiary's identifying number ▶ 481-30-4685	Estate's or trust's EIN ▶ 27-6453100	
Beneficiary's name, address, and ZIP code	Fiduciary's name, address, and ZIP code ANITA BRUNSTING	
NELVA BRUNSTING	TRUSTEE	
13630 PINEROCK LN	2003 BLOOMINGDALE CIR	
HOUSTON TX 77079-5914	VICTORIA TX 779	04
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			Form IA 1040, line 6 or IA 126, line 6
5	Business / Nonpassive			
а	Income	5 a		٦
b	Depreciation			Net amount to: Form IA 1040, line 10 or
C	Depletion			Form IA 126, line 10
d	Amortization			
6	Rental and Passive			
a	Income	,,,,,,, 6 а	34,498	٦
b	Depreciation			Net amount to: Form IA 1040, line 10 or
С	Depletion			Form IA 126, line 10
d	Amortization			
7	Distributions in the Final Year of Estate / Trust			
а	Excess deductions on termination	,,,,,,,7 a		Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
C	Long-term capital loss carryover	с		Form IA 1040, line 6 or IA 126, line 6
d	Net operating loss (NOL) carryover			Form IA 1040, line 14 or IA 126, line 14
8	Tax Preference Items			
а	Accelerated depreciation	8 a		Form IA 6251
b	Depletion	b		Form IA 6251
C	Amortization			Form IA 6251
d	Exclusion items			Form IA 8801
9	Other Items			
а	Tax-exempt interest	,,,,,,,9 a		This data presented for information only
b	Estate tax deduction			This data presented for information only
C	Withholding	с		This data presented for information only

Additional Information:

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

FYE: 12/31/2011

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

Description	A	mount
PAGE 1 - TAX EXPENSE	\$	0
FEDERAL TAXES PAID	***************************************	8,875
TOTAL IOWA TAX EXPENSE	\$	8,875

Form 1041 (2011)

▶ 42-1277139

**P528/1**22-3375

SIOUX CENTER,

KROESE & KROESE P.C.

540 NORTH MAIN AVENUE

ΙA

51250-1824

Firm's EIN

Preparer

Use Only

Firm's name

foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions ... Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," the instructions for required attachment

Are any present or future trust beneficiaries skip persons? See instructions ....

If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here

If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)

BRUNSTING0036614 1041 (2011)

5 ĥ

#### SCHEDULE I (Form 1041)

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

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

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service

Name of estate or trust
BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

Employer identification number Client Copy
76-6124195

P	Estate's or Trust's Share of Alternative Minimum Taxable Income		
1	Adjusted total income or (loss) (from Form 1041, line 17)	1	167
2	Interest	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	167
	Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44 26 167		
27	Estate tax deduction (from Form 1041, line 19)		
28	Add lines 26 and 27	28	167
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	

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

If line 29 is:

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

Adjusted alternative minimum taxable income (see instructions)  Adjusted tax-exempt interest (other than amounts included on line 8)  Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-  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)  Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  38 Income required to be distributed currently (from Form 1041, Schedule B, line 9)	167
Adjusted tax-exempt interest (other than amounts included on line 8)  Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-  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)  Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  31  32  33  34  35  36  37	
Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-  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)  Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  32  33  34  35  36  37  37	
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)  Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	
Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  36  37 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  37	
Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  36  37 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  37	
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	·····
Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  36  37 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  37	)
	167
38 Income required to be distributed currently (from Form 1041, Schedule B, line 9)  38	167
39 Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	
40 Total distributions. Add lines 38 and 39	<u> 167</u>
41 Tax-exempt income included on line 40 (other than amounts included on line 8)	
Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40 42	167

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

Sche 5 2 8 5 rm 1041) (2011)

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<b>89</b> 2	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.	İ		
	If zero or less, enter -0-	43	1	67
44	Income distribution deduction on a minimum tax basisEnter the smaller of line 42 or line 43.	Clibat	Conv	
*********	Enter here and on line 26	<u>СПСМГ</u>	Copy 1	<u>67</u>
<b></b>	art III Alternative Minimum Tax			
45	Exemption amount	45	22,5	<u>00</u>
46	Enter the amount from line 29			
47		<u>75,000</u>		
48	Subtract line 47 from line 46. If zero or less, enter -0-			
49	Multiply line 48 by 25% (.25)	49		
50	Subtract line 49 from line 45. If zero or less, enter -0-			
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			
53	Alternative minimum foreign tax credit (see instructions)			
54	Tentative minimum tax. Subtract line 53 from line 52		***************************************	
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 104			
	Schedule G, line 1c	56		
₩.Æ	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			
EO	Worksheet, whichever applies (as refigured for the AMT, if necessary)  58  58  58			
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as			
	refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-			
60	If you did not complete a Schedule D Tax Worksheet for the regular tax			
00	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	· · · · · · · · · · · · · · · · · · ·		
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-			
66	Subtract line 65 from line 64. If zero or less, enter -0-			
67	Enter the smaller of line 57 or line 58			
68	Enter the smaller of line 66 or line 67			
69	Subtract line 68 from line 67			
70	Multiply line 69 by 15% (.15)	▶ 70		
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.			
71	Subtract line 67 from line 61			
72	Multiply line 71 by 25% (.25)	▶ 72		
73	Add lines 63, 70, and 72	70		<del></del>
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28)		D-00-	
	and subtract \$3,500 from the result		P5287	
75	Enter the smaller of line 73 or line 74 here and on line 52	75		

#### 9834X2012 X Final K-1 Amended K-1 Schedule K-1 2011 Beneficiary's Share of Current Year Income, Part III (Form 1041) Deductions, Credits, and Other Items Department of the Treasury For calendar year 2011, Interest income Final year deductions Internal Revenue Service 12/31/2011 34 or tax year beginning Client Copy and ending 03/31/2012 2a Ordinary dividends Beneficiary's Share of Income, Deductions, 2h Qualified dividends Credits, etc. See back of form and instructions. Net short-term capital gain Part I Information About the Estate or Trust Estate's or trust's employer identification number Net long-term capital gain 76-6124195 4b 28% rate gain Alternative minimum tax adjustment B Estate's or trust's name Unrecaptured section 1250 gain 4c BRUNSTING IRREVOCABLE LIFE 5 Other portfolio and nonbusiness income INSURANCE TRUST C Fiduciary's name, address, city, state, and ZIP code Ordinary business income ANITA BRUNSTING TRUSTEE 7 Net rental real estate income 2003 BLOOMINGDALE CIR Credits and credit recapture TX 77904 VICTORIA 8 Other rental income Directly apportioned deductions D Check if Form 1041-T was filed and enter the date it was filed Other information E \* 34 STMT E X Check if this is the final Form 1041 for the estate or trust Estate tax deduction 10 Part II Information About the Beneficiary Beneficiary's identifying number 509-56-6240 G Beneficiary's name, address, city, state, and ZIP code CANDY CURTIS 1215 ULIFINIAN WAY \*See attached statement for additional information. MARTINEZ CA 94553 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



Foreign beneficiary

H X Domestic beneficiary

		X	Final K-1	Amended K-1		1545-0092
Schedule K-1 (Form 1041)	2011	P			Gurrent Year Income nd Other Items	e,
Department of the Treasury Internal Revenue Service	For calendar year 2011,	1	Interest income	11	Final year deductions	
	or tax year beginning $\frac{12/31/2011}{3/31/2012}$	2a	Ordinary dividends	34 C	lient Copy	
Beneficiary's Share of Credits, etc.	Income, Deductions,  See back of form and instructions.	2b	Qualified dividends		_	
•	bout the Estate or Trust	3	Net short-term capital gain			
A Estate's or trust's employer identification	number	4a	Net long-term capital gain	THE PERSON NAMED IN COLUMN NAM		
76-6124195  B Estate's or trust's name		4b	28% rate gain	12	Alternative minimum tax adjus	tment
Listate's of dust's righte		4c	Unrecaptured section 1250	) gain		***************************************
BRUNSTING IRREV INSURANCE TRUST C Fiduciary's name, address, city, state, at	·	5	Other portfolio and nonbusiness income			
ANITA BRUNSTING		6	Ordinary business income			***************************************
TRUSTEE 2003 BLOOMINGDA		7	Net rental real estate incon	ne 13	Credits and credit recapture	
VICTORIA	TX 77904	8	Other rental income	10	Oronia and Oroni recapione	
		9	Directly apportioned deduc	tions		
D Check if Form 1041-T was filed and	d enter the date it was filed			14	Other information	
				E, 3	l .	4 STM
E X Check if this is the final Form 1041	for the estate or trust					
		10	Estate tax deduction			
Part II Information A	bout the Beneficiary		1			
F Beneficiary's identifying number		٦				•
509-56-6228		_				
G Beneficiary's name, address, city, state,	and ZIP code					
CAROLE BRUNSTIN	G					
5822 JASON		*Se	e attached stateme	nt for additional	information.	
HOUSTON	HOUSTON TX 77074	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				The state of the s
H X Domestic beneficiary	Foreign beneficiary	F.			5-004	

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33 STMT

9834X2012		X	Final K-1 Amend	od K 1	<b>ЬЬ 1</b> . Омв <b>n</b> o. 1545-
Schedule K-1	2011	20000000000	Beneficiary's S	hare of	Current Year Income,
(Form 1041) Department of the Treasury Internal Revenue Service	For calendar year 2011,	1	Deductions, Cr Interest income	edits, aı	nd Other Rems Final year deductions
	or tax year beginning $\frac{12/31/2011}{03/31/2012}$ .	2a	Ordinary dividends	C	ent Copy
Beneficiary's Sha Credits, etc.	re of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends		
	on About the Estate or Trust	3	Net short-term capital gain		
A Estate's or trust's employer ider		4a	Net long-term capital gain		
76-6124195		4b	28% rate gain	12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured section 1250 gain		
BRUNSTING IR INSURANCE TR	REVOCABLE LIFE	5	Other portfolio and nonbusiness income		
C Fiduciary's name, address, city,	state, and ZIP code	6	Ordinary by pieces income		
ANITA BRUNST	TING	Ľ	Ordinary business income		
TRUSTEE 2003 BLOOMIN	IGDALE CIR	7	Net rental real estate income	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income		, , , , , , , , , , , , , , , , , , ,
		9	Directly apportioned deductions		
D Check if Form 1041-T was	filed and enter the date it was filed				
		-		14 E *	Other information 3 3 S S
E X Check if this is the final Fo	rm 1041 for the estate or trust				335
		10	Estate tax deduction	ļ	
Part II Informati	on About the Beneficiary				
F Beneficiary's identifying number $509-56-6234$					
G Beneficiary's name, address, cit	ty, state, and ZIP code				
CARL BRUNSTI	ING				<u> </u>
5629 FLACK		*Se	e attached statement for a	dditional	information.
HOUSTON	TX 77081		Note. A statement must be attached showing the		
			eficiary's share of income		* · · ·
			luctions from each busines er rental activity.	s, rental	real estate, and

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Foreign beneficiary

P5293

H X Domestic beneficiary

or tax year beginning 12/31/2011.  and ending 03/31/2012.  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  76-6124195  B Estate's or trust's name  BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST  5 Other portfolio and nonbusiness income	OMB No. 1545-0092			
reternal Revenue Service or tax year beginning 12/31/2011 and ending 03/31/2012 2a Ordinary dividends Check of Share of Income, Deductions, Credits, etc.  Part I Information About the Estate or Trust  A Estate's or trust's employer identification number  76-6124195 4b 26% rate gain  12 Alternative minimum tax  2b Quasified dividends  3 Net short-term capital gain  14 Net fong-term capital gain  15 Alternative minimum tax  16 Check of trust's name  4c Unrecaptured section 1250 gain  BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST  C Educatory a name, address, city, state, and ZIP code  ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR VICTORIA  TX 77904  C Other restal income  10 Other restal income  11 Other information  12 Alternative minimum tax  13 Credits and oredit recapt  14 Other restal income  15 Credits and oredit recapt  16 Other restal income  17 Other restal income  18 Other restal income  19 Directly apportioned deductions  19 Directly apportioned deductions  10 Check of Form 1041-T was filed and enter the date it was filed  14 Other information  15 Estate tax deductions  16 Extensions (alternative distribution)  17 Estate tax deductions  18 Estate tax deductions  19 Directly apportioned deductions  19 Directly apportioned deductions  10 Check of Form 1041-T was filed and enter the date it was filed  14 Other information  16 Extensions (alternative deductions)  17 Estate tax deductions  18 See attached statement for additional information.  19 Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and				
Continue of the price of the	tions			
Part   Information About the Estate or Trust	ру			
Part   Information About the Estate or Trust				
A Estate's or trust's employer identification number  76 - 6124195  B Estate's or trust's name  40 28% rate gain  40 28% rate gain  12 Alternative minimum tax  4 Unrecaptured section 1250 gain  BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST  C Fiduciary's name, address, city, state, and ZIP code ANITA BRUNSTING TRUSTEE  2 0 0 Ordinary business income  6 Ordinary business income  7 Net rental real estate income  13 Credits and credit recapt recapt apportioned deductions  D Check if Form 1041-T was filed and enter the date it was filed  D Check if this is the final Form 1041 for the estate or trust  10 Estate tax deduction  Part II Information About the Beneficiary  F Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS  TX 78132-4109  Type of the complete				
B Estate's or fruct's name  4b 28% rate gain 12 Atternative minimum to 28% rate gain 12 Atternative minimum to 28% rate gain 12 Atternative minimum to 28% rate gain 14 Atternative minimum to 28% rate gain 15 Atternative minimum to 28% rate gain 15 Atternative minimum to 28% rate gain 16 Unrecaptured section 1250 gain 16 Unrecaptured section 1250 gain 17 Atternative minimum to 28% rate gain 18 Atternativ	<del></del>			
B Estate's or trust's name  BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST C Fiduciary's name, address, city, state, and ZIP code  ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR VICTORIA TX 77904  B Other rental real estate income  13 Credits and credit recap  VICTORIA TX 77904  C Check if Form 1041-T was filed and enter the date it was filed  D Check if Form 1041-T was filed and enter the date it was filed  E X Check if this is the final Form 1041 for the estate or trust  10 Estate tax deduction  Part II Information About the Beneficiary  F Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109  TSee 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				
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST  C Fiduciary's name, address, city, state, and ZIP code  ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR VICTORIA  TX 77904  C Codes if Form 1041-T was filed and enter the date it was filed  D Check if Form 1041-T was filed and enter the date it was filed  E X Check if this is the final Form 1041 for the estate or trust  D Beneficiary's identifying number 456-25-5947  G Beneficiary's Identifying number 456-25-5947  G Beneficiary's LEDGE DR NEW FRAUNFELS  TX 78132-4109  AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS  TX 78132-4109  A Statement must be 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	num tax adjustment			
TINSURANCE TRUST  C Fiduciary's name, address, city, state, and ZIP code  ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR VICTORIA  TX 77904  6 Ordinary business income  7 Net rental real estate income  13 Credits and credit recap  14 Other rental income  9 Directly apportioned deductions  E X Check if Form 1041-T was filed and enter the date it was filed  14 Other information  E X Other rental income  9 Directly apportioned deductions  10 Estate tax deduction  10 Estate tax deduction  Part II Information About the Beneficiary  F Beneficiary's identifying number 4 5 6 - 25 - 5 9 4 7  G Beneficiary's name, address, city, state, and ZIP code  "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				
ANITA BRUNSTING TRUSTEE 2003 BLOOMINGDALE CIR VICTORIA TX 77904  8 Other rental real estate income 13 Credits and credit recar  8 Other rental income  14 Other information E *  E X Check if this is the final Form 1041 for the estate or trust  16 Estate tax deduction  Part II Information About the Beneficiary  Beneficiary's identifying number 456-25-5947  G Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109  *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				
TRUSTEE 2003 BLOOMINGDALE CIR VICTORIA TX 77904  8 Other rental income 9 Directly apportioned deductions  Lateral Form 1041-T was filed and enter the date it was filed  Lateral Form 1041-T was filed and enter the date i				
VICTORIA  TX 77904  B Other rental income  9 Directly apportioned deductions  D Check if Form 1041-T was filed and enter the date it was filed  14 Other information  E **  Check if this is the final Form 1041 for the estate or trust  10 Estate tax deduction  Part II Information About the Beneficiary  F Beneficiary's identifying number  456-25-5947  G Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING  2582 COUNTRY LEDGE DR  NEW FRAUNFELS  TX 78132-4109  *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	lit recapture			
Check if Form 1041-T was filed and enter the date it was filed    14				
E X Check if this is the final Form 1041 for the estate or trust  10 Estate tax deduction  Part II Information About the Beneficiary  F Beneficiary's identifying number  456-25-5947  G Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING  2582 COUNTRY LEDGE DR  NEW FRAUNFELS  TX 78132-4109  *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	<u>.                                    </u>			
E X Check if this is the final Form 1041 for the estate or trust  10 Estate tax deduction    Part II   Information About the Beneficiary   F Beneficiary's identifying number   456-25-5947	_			
Part II Information About the Beneficiary  F Beneficiary's identifying number 456-25-5947  G Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS  TX 78132-4109  *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	" 33 STM			
Part II Information About the Beneficiary  Beneficiary's identifying number 456-25-5947  G Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS  TX 78132-4109  *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				
Example 1 Beneficiary's identifying number 456-25-5947  G Beneficiary's name, address, city, state, and ZIP code  AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109  *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				
AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS  TX 78132-4109  *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				
AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109  *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				
AMY BRUNSTING 2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109  *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				
2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109  *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				
2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109  *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				
beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and				
	beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and			
H X Domestic beneficiary				

9834X2012						
•		X	Final K-1	Amended K-	1	<b>LL11</b> OMB No. 1545-009.
Schedule K-1 (Form 1041)	2011	P				Current Year Income, Id Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax year beginning $\frac{12/31/2011}{}$ ,	1	Interest income	33	11	Final year deductions
	and ending 03/31/2012	2a	Ordinary dividends		Cl	ient Copy
Beneficiary's Share Credits, etc.	of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends			
*	About the Estate or Trust	3	Net short-term capita	al gain		
Part I Information  A Estate's or trust's employer identifica		4a	Net long-term capital	l gain		
76-6124195  B Estate's or trust's name		4b	28% rate gain		12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured section	n 1250 gain		
BRUNSTING IRRE	T	5	Other portfolio and nonbusiness income			
C Fiduciary's name, address, city, state	, and ZIP code	6	Ordinary business in	come		
ANITA BRUNSTIN	JG	7	Net rental real estate	income		
2003 BLOOMINGE VICTORIA	ALE CIR TX 77904	8	Other rental income		13	Credits and credit recapture
		9	Directly apportioned	deductions		
D Check if Form 1041-T was filed	and enter the date it was filed	ļ			<u> </u>	
					14 E *	Other information 33 STM
E X Check if this is the final Form 10	041 for the estate or trust	10	Estate tax deduction	······································		
		'0				
Part II Information  F Beneficiary's identifying number	About the Beneficiary	4				
457-25-1860		_				
G Beneficiary's name, address, city, sta	te, and ZIP code					
ANITA BRUNSTIN						
203 BLOOMINGDA VICTORIA	LE CIRCLE TX 77904	No ber dec	ee attached state  te. A statement  neficiary's share  ductions from ea  er rental activity	must be attach of income and och business, re	ed sh direc	owing the tly apportioned
		Magazi e e e				

For IRS Use Only

Foreign beneficiary

H X Domestic beneficiary

**Preparer Explanation for Not Filing Electronically** 

OMB No. 1545-2200

Attachment Sequence No.

Department of the Treasury Internal Revenue Service

Name(s) on tax return BRUNSTING IRREVOCABLE LIFE

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

	Taxpayer's identifying number
Clia	ent Gonves
	2110 OCA 323

INSURANCE TRUST	Client Gopy95
Three out of four taxpayers now use IRS e-file. Go to www.irs.gov/ef electronic filling include the following:  • Faster refunds • More accurate returns • Easier filing method	
Check the applicable box to indicate the reason this return is not being filed	electronically. Do not check more than one box.
1 X Taxpayer chose to file this return on paper.	
2 The preparer received a waiver from the requirement to electronic	cally file the tax return.
Waiver Reference Number	Approval Letter Date
3 The preparer is a member of a recognized religious group that is	conscientiously opposed to filing electronically.
4 This return was rejected by IRS e-file and the reject condition cou	ald not be resolved.
Reject code: Number	of attempts to resolve reject:
The preparer's e-file software package does not support Form attached to this return.	or Schedule
6 Check the box that applies and provide additional information if reque	sted.
a The preparer is ineligible to file electronically because IRS e-file on numbers who live and work abroad.	loes not accept foreign preparers without social security
<b>b</b> The preparer is ineligible to participate in IRS e-file.	
c Other: Describe below the circumstances that prevented the prep	parer from filing this return electronically.
· · · · · · · · · · · · · · · · · · ·	
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TYPA-LISTED CONTROL CO	
• • • • • • • • • • • • • • • • • • • •	
, ,	

76-6124195

FYE: 3/31/2012

## **Federal Statements CANDY CURTIS** 509-56-6240

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

Description Amount \$

INTEREST INCOME

34

P5301

76-6124195

FYE: 3/31/2012

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

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

Description Amount INTEREST INCOME \$ 34

P5303

76-6124195 FYE: 3/31/2012

## **Federal Statements CARL BRUNSTING** 509-56-6234

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

Description Amount INTEREST INCOME \$ 33

P5305

76-6124195 FYE: 3/31/2012

## **Federal Statements AMY BRUNSTING** 456-25-5947

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

Description Amount INTEREST INCOME 33

P5307

76-6124195 FYE: 3/31/2012

### Federal Statements ANITA BRUNSTING 457-25-1860

**Client Copy** 

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

Description Amount
INTEREST INCOME \$ 33

P5309

For the year Jan. 1-E	Dec. 31,	2011, or other tax year	beginning			, 2011, ending , 20 S			See separate instructions.					
Your first name and it	nitial		Last name				Your social security number							
NELVA E			BRUNSTING 11/11/11				481-30-4685							
If a joint return, spous	e's first	name and initial	Last name							Cli			Cial security num	ber
		street). If you have a P. NGDALE CI	you have a P.O. box, see instructions. Apt. no.					_		sure the SSN(s) at on line 6c are com				
		, and ZIP code. If you I	<del></del>	s, also c	omplete space:	es below (se	ee instructions	).					sidential Election ack here if you, or yo	
VICTORIA	Ą		TX	77	904				.,			if fili	ing jointly, want \$3 to d. Checking a box b	o go to this
Foreign country name	9		Foreign province/cou	inty					Foreign pos	stal code		not	change your tax or	refund.
		_					! T !!	d a6 haysa	hald footbe an	-14 i \ /Ca	a lunta		You	Spouse
Filing Status	1 2	X Single					the t	qualifying p	person is a cl	alifying person). (Se nild but not your dep	e instr endent	, enter	.) II this	
	2	Married filing jointly	iy (even if only one ha	d income	∍)		fI	l's name h						
Check only one	3 [	<del></del>	rately. Enter spouse's	s SSN at	oove		5 Qua	lifying wide	ow(er) with d	ependent child				
box.		and full name here											Boxes checked	
E	6a		someone can cla									}	on 6a and 6b	1
Exemptions	<u>b</u>			* * * * * * * *		<del></del>			··· <del>··</del>		(4)	if Id under	No. of children on 6c who:	
	С	Dependents:				1	(2) Depen	dent's	(3)	Dependent's	age	3 17 qua	al. • IIved willi yo	
		(1) First name	Loot	name			social security	number	re	elationship to you	tax	child credit e instr.)	<ul> <li>did not live way</li> <li>you due to divo</li> </ul>	
If more than four		(i) rastriame	Last	Hellie							1,36	<u> </u>	or separation (see instruction	
dependents, see											┪	H	•	•
instructions and check here ▶		***************************************									$\top$	П	<ul> <li>Dependents on not entered abo</li> </ul>	
CHECK Here												П	 	
	d	Total number of	exemptions clair	ned .,									<ul> <li>Add numbers o</li> <li>lines above ►</li> </ul>	" 1
	7		, etc. Attach Form(s)								7			
Income	8a	Taxable interest	t. Attach Schedul	le B if r	required		, . ,				88			463
Attach Form(s)	b	,	erest. <b>Do not</b> inc		n line 8a 👑		,	8b		387	<u>'</u>			
W-2 here. Also	9a	Ordinary dividen	nds. Attach Sched	dule B	it required						92		13	<u>,239</u>
attach Forms W-2G and	b	Qualified divider	rds					9b		8,208	<u>↓</u>	8		
1099-R if tax	10	Taxable refunds	, credits, or offse	ts of st	tate and loca	al incom	ie taxes	.,			10			<u>488</u>
was withheld.	11	Alimony receive	đ								11			
If you did not	12		e or (loss). Attaci								12			7
get a W-2,	13	Capital gain or (loss). A	Attach Schedule D if rec	quired. if a	not required, che	eck here 🕨	•			Ц	13			,756
see instructions.	14		losses). Attach F		'97 1		,792 b	Tayah	le amoun	, . <i>, . ,</i>	15		EO	792
	15a 16a	IRA distributions Pensions and ar		15a 16a		26,			ile amouni		16			,920
Enclose, but do	17		te, royalties, part		e S comor	rations t					17			,938
not attach, any	18		(loss). Attach Sc								18			,,,,,,
payment. Also,	19	Unemployment									19			
please use Form 1040-V.	20a	Social security ben	,	20a	ľ	20,	,642 b	Taxab	le amoun	t	20	b	17	,546
	21		ist type and amo	met							21			
	22	Combine the arr	nounts in the far r	right co	lumn for line	es 7 thro	ough 21. Th	is is you	r total in	come 🕨	22	2	152	,142
	23	Educator expens					.,,,,	23			⅃᠁			
Adjusted	24		s expenses of re											
Gross			nment officials. A					24			- ‱			
Income	25		account deduction		ch Form 88	889		25			_			
	26		es. Attach Form 3		.,,		<u>.</u>	26			-			
	27		of self-employme					27			- ‱			
	28		SEP, SIMPLE, an					28			-			
	29	Self-employed h	ealth insurance of	aeauct	ion	,		29 30		<u></u>	-{∭			
	. 30		withdrawal of sa					1			┨Ѿ			
	31a		<b>b</b> Recipient's S					31a 32	<u> </u>		┧∭			
	32 33	Student loss into	erest deduction			, ,	,	33			┧∭			
	34	Tuition and face	erest deduction . Attach Form 89	.,., 117							1∭			
	35	Domestic produ	ction activities de	eductio	n. Attach Fo	orm 8903	3	35		······································	1			
	36	Add lines 23 thro									36	P	5311	
	37		from line 22. This								37		152	.142

Form 1040 (2011)	NEL	VA E BRUNSTING		·	<u> 481-</u>	30-4685 Page <b>2</b>
Tax and	38	Amount from line 37 (adjusted gross income)			38	152,142
Credits	39a	Check X You were born before January 2, 1947,	Blind. 1 Total boxes	•		
		if: Spouse was born before January 2, 1947,	Blind. } checked ▶	39a	1	
	b	If your spouse itemizes on a separate return or you were a dua	-status alien, check here ▶	► 39b		
Standard	40	Itemized deductions (from Schedule A) or your standard de			40 _	110,886
Deduction for-	41	Subtract line 40 from line 38		7 - 1		ODV 41,256
• People who	42	Exemptions. Multiply \$3,700 by the number on line 6d			42	3,700
check any	43	Taxable income. Subtract line 42 from line 41, ff line 42 is more than line 41, enter-0-			43	37,556
box on line 39a or 39b or	·	Form(s) Form 7 Form 962			44	4,432
who can be claimed as a	44	Tax (see instr.). Check if any from: a Form(s) b Form c 962 elec.	.,		45	TITUE
dependent,	45	Alternative minimum tax(see instructions). Attach Form 6251				4 422
see instructions.	46	Add lines 44 and 45			46	4,432
All others:	47	Foreign tax credit. Attach Form 1116 if required				
Single or	48	Credit for child and dependent care expenses. Attach Form 244				
Married filing separately,	49	Education credits from Form 8863, line 23			_	
\$5,800	50	Retirement savings contributions credit. Attach Form 8880			_	
Married filing jointly or	51	Child tax credit (see instructions)	51			
Qualifying widow(er),	52	Residential energy credits. Attach Form 5695	52			
\$11,600	53	Other credits from Form: a 3800 b 8801 c	53			
Head of household,	54	Add lines 47 through 53. These are your total credits			54	
\$8,500	55	Subtract line 54 from line 46. If line 54 is more than line 46, ents			55	4,432
- A T	56	Self-employment tax. Attach Schedule SE			56	
Other	57	Unreported social security and Medicare tax from Form: a	4137 b 8919	.,.,	57	
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Atta			58	
					59a	
	59a	* * * * * * * * * * * * * * * * * * * *			59b	
	b	First-time homebuyer credit repayment. Attach Form 5405 if red			60	
	60	Other taxes. Enter code(s) from instructions			<del></del>	4 420
	61		<del></del>	<u> </u>	61	4,432
D	62	Federal income tax withheld from Forms W-2 and 1099		0 04/	_	
Payments	63	2011 estimated tax payments and amount applied from 2010 return		9,340	400	
If you have a	64a	Earned income credit (EIC)	64a		4	
qualifying child, attach	b	Nontaxable combat pay election 64b				
Schedule EIC.	65	Additional child tax credit. Attach Form 8812	65			
L	66	American opportunity credit from Form 8863, line 14	66		_	
	67	First-time homebuyer credit from Form 5405, line 10	67			
	68	Amount paid with request for extension to file	68			
	69	Excess social security and tier 1 RRTA tax withheld				
	70	Credit for federal tax on fuels. Attach Form 4136	70		7	
	71	Credits from Form: a 2439 b 8839 c 8801 d	8885 71			
	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	, <u> </u>	<b>&gt;</b>	72	9,340
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This	is the amount you overpa	aid	73	4,908
Neiuliu	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is a		▶ □	74a	4,908
Direct deposit?		Routing number 113000023 ▶ c Type: X	processor,	اسما		
Direct deposit? See	D d	Account number 586027563523	Oncoking Cavings			
instructions.		Amount of line 73 you want applied to your 2012 estimated	tax▶   75			
A	75				76	
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on	1 I	ıs	70	
You Owe		Estimated tax penalty (see instructions)	77   /	Van Camala	4	l Na
Third Party	, Do you	want to allow another person to discuss this return with the IRS		Yes. Comple	***************************************	No
Designee	Designe		Personal identification nur	nber (PIN)	8494	
	name	► RICHARD K RIKKERS CPA natities of perjury, I declare that I have examined this return and accompanying schir	dular and etatements, and to the	Phone no.		722-3375
Sign	they are t	rue, correct, and complete. Declaration of preparer (other than taxpayer) is based of	n all information of which preparer	has any knowled	ige.	
Here	Your sign		occupation		Dayti	me phone number
Joint return? See instr.	·	DEC	EASED		If the	IDC continues on Identity
Keep a copy for your	Spouse's	signature. If a joint return.both must sign. Date Spou	se's occupation		Prote	IRS sent you an Identity ction PIN,
records.					(see i	it here nstr.)
-	Print/Type p	reparer's name Preparer's signature		Date	Check	# PTIN
Paid	RICHARD	K RIKKERS CPA RICHARD K RIKKERS	CPA	04/05/	12 self-employ	ed P00144154
Preparer _	im's name	► KROESE & KROESE P.C.			Firm's EIN	42-1277139
Use Only	-irm's addres	s ► 540 NORTH MAIN AVENUE			Phone no.	
<u>-</u>			A 51250-1824		712- <b>P/</b>	<b>313</b> 375

 $(a) = (a,b) \in \mathfrak{t}_{k}$ 

## IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Keep this form for your records. See instructions.

2011

Declaration Control Number (DCN) 00420512019602	C	lient Copy
Taxpayer's name NELVA E BRUNSTING	į	ial security number 31 - 30 - 4685
Spouse's name	Spo	use's social security number
Part I Tax Return Information — Tax Year Ending December 31, 2	2011 (Whole Dollars Only	у)
1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)		
2 Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)		
3 Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line		. 3
4 Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-S		
5 Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)  Part II Taxpayer Declaration and Signature Authorization (Be sure		
Under penalties of perjury, I declare that I have examined a copy of my electronic individual income to the tax year ending December 31, 2011, and to the best of my knowledge and belief, it is true, con Part I above are the amounts from my electronic income tax return. I consent to allow my intermed originator (ERO) to send my return to the IRS and to receive from the IRS(a) an acknowledgement of reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution according Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution in this authorization may apply to future Federal tax payments that I direct to be debited through the dath is authorized to issue me a personal identification number (PIN) to access EFTPS. This authorized Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no late. I also authorize the financial institutions involved in the processing of the electronic payment of answer inquiries and resolve issues related to the payment. I further acknowledge that the personal influence income tax return and, if applicable, my Electronic Funds Withdrawal Consent.  Taxpayer's PIN: check one box only  X I authorize KROESE & KROESE P.C.	rect, and complete. I further declariate service provider, transmitter, of receipt or reason for rejection of authorize the U.S. Treasury and it is not debit the entry to this accourse Electronic Federal Tax Payment ation is to remain in full force and to revoke (cancel) a payment, I miger than 2 business days prior to the taxes to receive confidential infordentification number (PIN) below in	are that the amounts or electronic return the transmission, (b) the ts designated Financial on software for payment at. I further understand to System (EFTPS). I effect until I notify the U.S. ust contact the U.S. ne payment (settlement) mation necessary to is my signature for my
as my signature on my tax year 2011 electronically filed income tax return.  I will enter my PIN as my signature on my tax year 2011 electronically filed income tax entering your own PIN and your return is filed using the Practitioner PIN method. The B	return. Check this box <b>only</b> if yo	Enter five numbers, but do not enter all zeros ou are
Your signature ▶	Date ▶ <u>04</u> /	/02/12
Spouse's PIN: check one box only		
1 suthada	to enter or generate my Pl	IN TOTAL
I authorize	to distant or governous my .	Enter five numbers, but
as my signature on my tax year 2011 electronically filed income tax return.		do not enter ali zeros
I will enter my PIN as my signature on my tax year 2011 electronically filed income tax entering your own PIN and your return is filed using the Practitioner PIN method. The I		
Spouse's signature ▶	Date ▶	
Practitioner PIN Method Returns On	ly—continue below	
Part III Certification and Authentication — Practitioner PIN Metho		
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	42051284948 do not enter all zeros	
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 ele the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the method and <b>Publication 1345</b> , Handbook for Authorized IRS e-file Providers of Individual Inco	e requirements of the Practition	n for er PIN
ERO's signature ▶ RICHARD K RIKKERS CPA	Date ▶04/02	2/12
ERO Must Retain This Form — Se	e Instructions	DE245

**SCHEDULE A** (Form 1040)

Department of the Treasury

**Itemized Deductions** 

➤ See Instructions for Schedule A (Form 1040). ► Attach to Form 1040.

Internal Revenue Service		(99)]			- Joequein	Ç 110. <b>V</b> .
Name(s) shown on Form NELVA E E		INGTING			l security number 114-4:335V	
<u>NELVA_E_E</u> Medical	) <u> </u>	Caution. Do not include expenses reimbursed or paid by others.		ו אינייייייייייייייייייייייייייייייייייי	- And A	
medical and	4	Medical and dental expenses (see instructions)	11 11:	3,893		
Dental		Enter amount from Form 1040, line 38 2 152, 142	100000000000	<del>- /</del>		
Expenses		Multiply line 2 by 7 59/ / 075)		1,411		
		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	107,482
Taxes You		State and local (check only one box):	I I			
Paid	•	a income taxes, or	5	1,137		
u 164 0 164		b X General sales taxes				
	æ	Real estate taxes (see instructions)	6	2,027		
			7	57		
		Other taxes. List type and amount				
	Ū	FOREIGN TAXES - 1041-GT	8	123		
	9	Add lines 5 through 8			9	3,344
Interest		Home mortgage interest and points reported to you on Form 1098	10			
You Paid		Home mortgage interest not reported to you on Form 1098. If paid to the				
		person from whom you bought the home, see instructions and show that				
Note.		person's name, identifying no., and address				
Your mortgage						
interest deduction may						
be limited (see			11			
instructions).	12	Points not reported to you on Form 1098. See instructions for				
		special rules	12			
		Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See				
		instructions.)	14			
		Add lines 10 through 14		· · · · · · · · · · · · · · · · · · ·	15	
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,	45	ر ا		
Charity		see instructions	16	60		
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see	47			
gift and got a benefit for it.	40	instructions. You must attach Form 8283 if over \$500	17   18			
see instructions.	18	Carryover from prior year	<u> </u>		19	60
Casualty and	19	Add lines 16 through 18				- 00
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses		Unreimbursed employee expenses—job travel, union dues,				***************************************
and Certain	2.1	job education, etc. Attach Form 2106 or 2106-EZ if required.				
Miscellaneous		(See instructions.)				
Deductions			21			
<b>D</b>	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type				
		and amount	22			
	~4	A Jd Pear Od Shearest OO	23   24			
	24	Add lines 21 through 23 Enter amount from Form 1040, line 38	24			
		N. W. L. P. L. OC. (100)	26			
		Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other	_	Other—from list in instructions. List type and amount		1000		<u></u>
Miscellaneous	20			<b> </b>		
<u>Deductions</u>					28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, er				
Itemized		on Form 1040, line 40			29	110,886
Deductions		If you elect to itemize deductions even though they are less than your				
E D	وـ	deduction, check here	<u> </u>		Sche <b>rble 4 /Fa</b> i	m 1040) 2044
		TION OUT NATION CON MOTIN THAN INCITIONIC		2	34.3 (POLISHER SEATER)	

#### **SCHEDULE B**

(Form 1040A or 1040)

#### **Interest and Ordinary Dividends**

OMB No. 1545-0074

2011

Department of the Treasury Internal Revenue Service Attach to Form 1040A or 1040. See instructions on back. Your social security number Name(s) shown on return 481-30-4685 NELVA E BRUNSTING Client Copyount Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list Interest this interest first. Also, show that buyer's social security number and address 463 EDWARD JONES (See instructions on back and the instructions for Form 1040A, or 1 Form 1040. line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's 463 2 name as the Add the amounts on line 1 payer and enter Excludable interest on series EE and I U.S. savings bonds issued after 1989. the total interest Attach Form 8815 shown on that Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form form. 4 463 1040, line 8a Note. If line 4 is over \$1,500, you must complete Part III. Amount Part II List name of payer 609 CHEVRON CORPORATION **Ordinary** 70 METLIFE 756 EXXON MOBILE **Dividends** 2,697 (See instructions EDWARD JONES on back and the DEERE & COMPANY instructions for 8,092 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 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 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form the ordinary 6 13,239 1040. line 9a dividends shown Note. If line 6 is over \$1,500, you must complete Part III. on that form. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Yes No foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Part III 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 Foreign X country? See instructions Accounts 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 and Trusts those requirements (See b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the instructions on back.) financial account is located .....

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 .....

P5319

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

Department of the Treasury Internal Revenue Service

**Capital Gains and Losses** 

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

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

OMB No. 1545-0074

Name(s) shown on return

Part I

NELVA E BRUNSTING

Your social security number GIEBI - GOBY

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	· ·	ļ			
3 Short-term totals from all Forms 8949 with box C					
checked in Part I	35,607	25,680		0	9,927
	4 4 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	04 0704		4	
<ul><li>Short-term gain from Form 6252 and short-term g</li><li>Net short-term gain or (loss) from partnerships, S</li></ul>			. , ,	4	
Calculate (a) 1/ 6				5	
6 Short-term capital loss carryover. Enter the amou					
	•			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 bel	ow. Otherwise, go to Part III	on the back		7	9,927
Part II Long-Term Capital Gains and	l Losses – Assets He	ld More Than One Ye	ar		
Complete Form 8949 before completing line 8, 9, or 10.	(e) Sales price from	(f) Cost or other basis	(g) Adjustments to gain or loss from		(h) Gain or (loss)
This form may be easier to complete if you round off cents to	Form(s) 8949, line 4, column (e)	from Form(s) 8949, line 4, column (f)	Form(s) 8949,		Combine columns (e), (f), and (g)
whole dollars.	commit (e)	inte 4, colonin (i)	line 4, column (g)		(1), (2)10 (9)
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	<u>k</u>				
10 Long-term totals from all Forms 8949 with box C					
checked in Part II		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 tr	rusts from Schedule(s) K-1		12	
13 Capital gain distributions. See the instructions	13	1			
14 Long-term capital loss carryover. Enter the amou	nt, if any, from line 13 of yοι	ır Capital Loss Carryover			55 55
			: • • • • • • • • • • • • • • • • • • •	14 (	23,526)
15 Net long-term capital gain or (loss).Combine				l <u>.</u> . l	-4 PT 41
the back		_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	15	-171
For Paperwork Reduction Act Notice, see your tax	return instructions.			Sche	dule D (Form 1040) 2011

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

Summary Client Copy 9,756 Combine lines 7 and 15 and enter the result 16 If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. Are lines 15 and 16 both gains? 17 Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheetin the instructions Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheetin the 19 19 instructions 20 Are lines 18 and 19 both zero or blank? Yes, Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheetn the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheetin the instructions. Do not complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: 21 The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) Note. When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? 22  $oxed{oxed}$  Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheetn the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).

Schedule D (Form 1040) 2011

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

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

► See Instructions for Schedule D (Form 1040).

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

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

OMB No. 1545-0074

2011

achment quence No. 12#

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

NELVA E BRUNSTING

Your social security number 4.06V

NETAN E DEO	NOTING				- GAROPIC	<u> </u>
Part I Short-	Term Capital (	Gains and Loss	es-Assets H	eld One Year or Less	3	
*Caution. Do not comple D (Form 1040)). Columns (A) Short-term transa	ete column (b) or (g s (b) and (g) do not actions reported on	) until you have rea apply for most tran	d the instructions for sactions and should ort-term transaction	page 1, for each box that is or those columns (see the Ir d generally be left blank. his reported on Form	nstructions for Schedule  X (C) Short-term transa	
Form 1099-B with ba	isis reported to the	IRS 1099-E	B but basis not repo	rted to the IKS	you cannot check box	(A Or B
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	<b>(c)</b> Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
INVSCO BLD A	MER BDS I		11/10/11	10,509	9,880	
DEERE & CO			02/03/11	25,098	15,800	
		03/20/10	02/03/11	23,030	10,000	
						NATION OF THE PROPERTY OF THE
			<u></u>			
						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
MANAGEM MANAGE						<u> </u>
						P. C.
	1	1				
amounts in column (ç	g). Enter here and incl	nd (f). Also, combine thude on Schedule D, lit	ne 1 (if			P5325
		above is checked), or				
box C above is chec	ked)		▶   2	35,607	25,680	0

Page 2

Form 8949 (2011)

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

Your social security number

NELVA	$\mathbf{E}$	BRU.	NS.	$\Gamma INC$

481-30-4685

Part II Long-	Term Capital G	Sains and Loss	es—Assets He	eld More Than One Y	ear	_
	te column (b) or (g s (b) and (g) do not ctions reported on	) until you have rea apply for most tran (B) Lo	d the instructions fo sactions and should	s reported on Form		ctions for which
(a)  Description of property  (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
	BONDS INC	М	10/07/11	14,493	13,919	
DEERE & CO	·		06/07/11	50,391	35,794	
DEERE & CO	, , , , , , , , , , , , , , , , , , , ,		10/21/11	30,006	24,418	
DEERE & CO			11/09/11	14,110	11,204	
GMAC SMARTNO	TES	03/20/03		8,725	9,000	
IN FIN AUTH	REV PARKV			14,819	14,850	,
TOYOTA MOTOR	CR CORP	07/13/07	04/11/11	4,995	5,000	
·						
						1.200.000000000000000000000000000000000
					. Marine	
						· · · · · · · · · · · · · · · · · · ·
uncookman errorman handra errorman errorman errorman errorman errorman errorman errorman errorman errorman err						
A Tatala Add the according	unto in columns (s)	nd (f) Alpa anmhine th				
amounts in column (g	). Enter here and incl	nd (f). Also, combine thude on Schedule D, <b>lit</b> e above is checked), or	ne 8 (if			P5327
(if box C above is ch		·	<b>&gt;</b> 4	137,539	114BRUØST	ING003658 0

43

BRUNSTING OF STREET (Form 1040) 2011

Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported

in which you materially participated under the passive activity loss rules

anywhere on Form 1040 or Form 1040NR from all rental real estate activities

Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB N	lo. 154	15-0074
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(Rev. November 2005)

Department of the Treasury Internal Revenue Service

► See instructions below and on back.

Attachment Sequence No. **87** 

Tax yea Calenda	r decedent was due a refund: ir year 2011, or other tax year beginning	, 20	, and endi	Client Copy	20	•
	Name of decedent		Date of death	Decedent's social sec	<del>//</del>	10.
	NELVA E BRUNSTING		11/11/11	481-30-4685		
Please	Name of person claiming refund Your social security				umbe	r
print	ANITA BRUNSTING			457-25-1860		
or	Home address (number and street). If you have a P.O. box, see instructions.				Apt. no	-
type	203 BLOOMINGDALE CIRCLE					
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.					
	VICTORIA TX 77904					
Part	Check the box that applies to you. Check only one box. Be sur	e to con	nplete Part III b	elow.		
A	Surviving spouse requesting reissuance of a refund check. (see instructions).					
в	Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment,					
	unless previously filed (see instructions).					
C X	Person, other than A or B, claiming refund for the decedent's estate (see instructions	). Also, cor	nplete Part II.			
	the decedent leave a will?				Yes	No
	a court appointed a personal representative for the estate of the decedent?	,			<u> </u>	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						
	ne state where the decedent was a legal resident?				X	<u> </u>
-	ou answered <b>"No"</b> to 3, a refund cannot be made until you submit a court certificate st					
as p	personal representative or other evidence that you are entitled under state law to recei	ive the refu	<u>nd</u>			
Part	Signature and verification. All filers must complete this p	art.				
l reques	at a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjur	y, I declare	that I have examin	ed this claim, and to		
the best	of my knowledge and belief, it is true, correct, and complete.					
	re of person claiming refund			Date -		

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

# **Federal Statements**

Form 1	1040.	Line 8b -	- Tax-exem	pt Interest
			I WA WAVELLE	Dr 11110100

Payer	— Client Copy		
EDWARD JONES	\$	387	
TOTAL	\$	387	

## Form 1040, Dividend Income

Payer	Ordinary Dividend		Qualified Dividends
ELMER H BRUNSTING DECEDENTS TR DTD CHEVRON CORPORATION	•	)92 \$ 509	4,241 609
METLIFE		70	70
EXXON MOBILE EDWARD JONES	•	756 597	1,756 1,517
DEERE & COMPANY		<u>15</u>	15
TOTAL	\$ 13,	239 \$	8,208

## **Capital Gain Distributions**

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

# Schedule A, Line 1 - Medical and Dental Expenses

•		Amount
MEDICAL/DENTAL EXPENSES MEDICARE PREMIUMS	\$	117,831 1,062
TOTAL	\$ <u></u>	118,893

# **Federal Statements**

# Schedule A, Line 5 - State and Local Taxes

Client Copy

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

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

2011 Amounts

Carryover to 2012

Form <b>1040</b>		Ca	arryover Repe	ort	2011
Name					Taxpayer Identification Number
NELVA E BRU	NSTING				481-30-4685
Carryover	Item	Available to 2011	20	011 Amounts	Client Copy
Excess section 17 Minimum tax credi Investment interes Investment interes Short-term capital Short-term capital Long-term capital Long-term capital Residential energy D.C. first-time hon Tax credit bonds	it st - AMT loss loss - AMT loss y efficient property	23,526 23,526	UTILIZED UTILIZED	-23,526 -23,526	***************************************
=	ured Section 1231 L	osses - Line 8, Form 47	1		tion 1231 Losses - Line 8, Form 4797
2006 Amounts				Amounts	
2007 Amounts 2008 Amounts				Amounts Amounts	<u> </u>
2008 Amounts				Amounts	
2010 Amounts				Amounts	
Available to 2011	<b>Little Control</b>			ble to 2011	

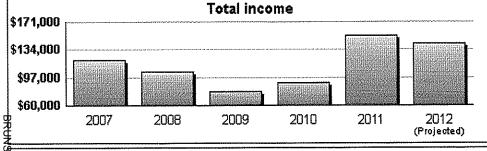
2011 Amounts

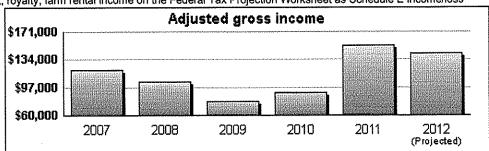
Carryover to 2012

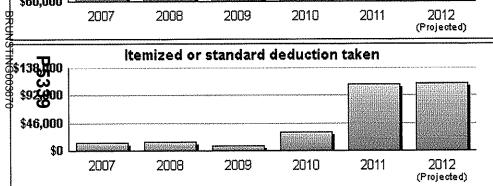
Forn	n 1040	Tax Return History Report - Page 1	2011
Name	NELVA E BRUNSTING		Taxpayer Identification Number 1 Co434-30-4685

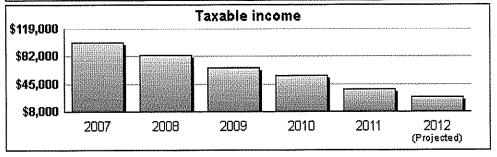
***************************************	2007	2008	2009	2010	2011	2012 PROJECTED
Filing Status	MFJ	MFJ	SGL	SGL	SGL	SGL
Salaries and wages						
Interest income	19,504	6,535	842	15,837	463	13,702
Dividend income	21,421	19,317	16,579	21,685	13,239	1
Business income/loss						
Capital gains/losses	4,406	-3,000	-3,000	-3,000	9,756	
Other gains/losses						
IRA distributions, pensions, annuities	24,812	24,942	14,302	14,006	68,712	68,712
Rent, royalty, farm rental income	25,335	30,399	27,836	-1,000		41,938
Partnership/S corp income						<i>x</i>
Estate or trust income				24,013	41,938	2
Farm income/loss						
Other income/loss	24,448	26,110	21,967	19,140	18,034	18,177
Total income	119,926	104,303	78,526	90,681	152,142	142,529
Total adjustments						
Adjusted gross income	119,926	104,303	78,526	90,681	152,142	142,529
Allowable itemized deductions	6,391	4,631	2,418	31,366	110,886	111,607
Standard deduction	12,800	14,000	7,600	7,100	7,250	5,950
Itemized or standard deduction taken	12,800	14,000	7,600	31,366	110,886	111,607
Exemptions	6,800	7,000	3,650	3,650	3,700	3,800
Taxable income	100,326	83,303	67,276	55,665	37,556	27,122

1 Combined with Interest income on the Federal Tax Projection Worksheet as Schedule E income/loss



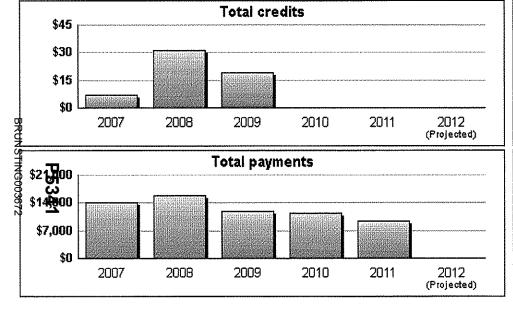


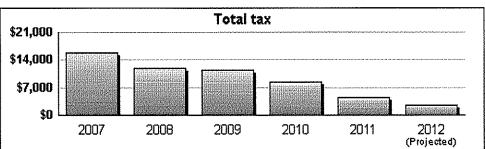


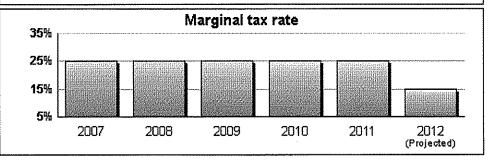


Form <b>1040</b>		Tax Return History Report - Page 2	2011
Name NELVA	E BRUNSTING		Taxpayer Identification Ide

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







# 2011 IA 1040 Iowa Individual Income Tax Form

2011 or fiscal year STEP 1: F	IA ar begin	1040 Iowa Individual Income Ta	X Form Number (SS	SN)				
our last nam TOTOT		Your first name/middle initial TING NELVA E						
DRU Spouse's last	·····	Spouse's first name/middle initi	ial					
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						Clien	t Copy	
Current mailir	ng addr	ess (number and street, apartment, lot, or suite number) or PO Box						
203	BLC	OOMINGDALE CIR						
City, State, ZI	P							
VICT	OR]							
Spouse SSN			<u>L-30-46</u>	85		you or your spous idence on 12/31/1	e were 65 or older as of	12/31/11.
		Status: Mark one box only.	yes X	NO A	County Number   Output			0000
		Were you claimed as a dependent on another person's lowa return?     drilling a joint return. (Two-income families may benefit by usir					otion is claimed in Step	3
		filing a joint return. (Two-income families may benefit by using separately on this combined return. Spouse use column B.	ig status o ur 4.	·1	How many have health care c How many do not have h			•
4	Marrie	filing separate returns.		SSN:		▲ Income:	******	
		e's name: If household with qualifying person. If qualifying person is not claimed	as a denendent o		enter the person's name and SSN			
		fying widow(er) with dependent child. Name:	ao a aoponaom e	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		SN:		
STEP 3 E				B. Spo	ouse (Filing Status 3 ONI		A. You or Joint	<del></del>
		Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 i					<u>L</u> X\$40=\$	40
		each person who is 65 or older and/or 1 for each person who					<u>L</u> X\$20=\$	20
c. Dep	ende	nts: Enter 1 for each dependent		🛦	X \$ 40 = \$		_ X \$ 40 = \$	
d. Ente	r first	names of dependents here:			e. TOTAL \$		\$	60
STEP 4		Manual palating disc. of		ouse/Status 3		B. Spouse/Sta	tus 3 A. You or	Joint
Gross	1.	Wages, salaries, tips, etc.  Taxable interest income. If more than \$1,500, complete Sch. B.	1.					
Income		Ordinary dividend income. If more than \$1,500, complete Sch. B.			<del></del>			
			3		AMIN WITHIN THE PARTY OF THE PA			
		Alimony received						٦
	5.	Business income/(loss) from federal Schedule C or C-EZ	5				OTE: Use only	
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes			***************************************	blu	ie or black ink,	1
9.	7.	Other gains/(losses) from federal form 4797	7.			no p	encils or red ink.	
Ē	8.	Taxable IRA distributions	8			<u> </u>		
	9.	Taxable pensions and annuities						
점	10.	Rents, royalties, partnerships, estates, etc.	10.					
2	11.	Farm income/(loss) from federal Schedule F						
2	12.	Unemployment compensation. See instructions.	12.		3,406			
9	13.	Taxable Social Security benefits			A			
틹	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment	<b>D</b>		15.		A 135	7,901
2   -  -		GROSS INCOME.ADD lines 1-14. Payments to an IRA, Keogh, or SEP			<u> </u>			1202
Adjust	, 10. . 47	Deductible part of self-employment tax	16.					
ments	37.		17.		1,062			
to Elecom	10. 3 10	Health insurance deduction Penalty on early withdrawal of savings						
		B.17 1.1	20.					
ang	21.	Pension/retirement income exclusion			6,000			
\$1 2	22.	Moving expense deduction from federal form 3903						
86	23.	Iowa capital gain deduction certain asset sales ONLY (see instructions)			<u> </u>			
<u> </u>	24.							
7	25.	Other adjustments  Total adjustments. ADD lines 16-24.					<b>A</b> 7	7,062
		NET INCOME. SUBTRACT line 25 from line 15.			26.			,839
STEP		Federal income tax refund / overpayment received in 2011	27.		<u> 2,967</u>			
Federa		Self-employment/household employment taxes						
Tax		Addition for federal taxes. ADD lines 27 and 28.					2	2,967
and	รถ	Total. ADD lines 26 and 29.						8,806
դ Deduc	31.	Federal tax withheld	24					
<sup>1</sup> tion	32.	Federal estimated tax payments made in 2011	32.					
		Additional federal tax paid in 2011 for 2010 and prior years	33.					



121,626

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. 35.

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

Z011 IA	A T	040, page 2	В.	Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36.	. BALANCE. From side 1, line 35				6.	<u> 121,626</u>
Taxable		Total itemized deductions from federal Schedule A     Taxpayers with bonus depreciation/sec. 179 must use lowa Sch. A. 37			109,82	4	
Income		<ol> <li>lowa income tax if included in line 5 of federal Schedule A</li> </ol>	,			Complete li	nes 37-40
		39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A			109.82	4 ONLY if you	ı itemize.
		AD Other deductions				_ Client C	CODY
		40. Other deductions 40  Deduction. Check one box. X Itemized. Add lines 39 and 40.		Chandand		~~	109,824
						······································	
	42					2.	11,802
STEP 8	43.						
Tax, Credits	44						
and	45	. Iowa minimum tax. Attach IA 6251. 45		A			
Checkoff	46	Total tax. ADD lines 43, 44, and 45.			4	6.	359
Contribu-	47.					<u>50</u>	
tions	48	. Tuition and textbook credit for dependents K-12 48					
	49					9.	60
	50.				5	o. <u>C</u>	299
	51.		um.			1.	<b>▲</b> 299
	52					2. <u>C</u>	<del></del>
	53					3.	
	54						<del></del>
						4	0
	55		y ane o	***			0
	56					6.	0
	58.	. Total tax before contributions, ADD columns A & B on line 56 and enter h. Contributions. Contributions will reduce your refund or add to the amount	VOU OV	ve. Amounts must be in v	vhole dollars.	5 <i>t</i> .	<u>V</u>
		Fish/Wildlife State Fair	Firefigh	ters/Veterans	Child Abuse Prev	ention Enter	
		58a: 🛦 58b: 🛦	58¢: 🛮	<u> </u>	58d: 🔺	total. 58.	
	<u>59</u> .	. TOTAL TAX AND CONTRIBUTIONSADD lines 57 and 58.				<u> 59.</u>	0
STEP 9		. Iowa income tax withheld 60			<u> </u>		
Credits	61	. Estimated and voucher payments made for tax year 2011 61			69	<u> 0</u>	
	62	Out-of-state tax credit. Attach IA 130. 62					
	63			A			
	64						
		Early childhood development credit 64					
	65	***************************************					
	66						
						90	
						navina.	690
OTED 40	68.						500
STEP 10 Refund	69	· · · · · · · · · · · · · · · · · · ·	e amou	nt you overpaid.	.,.,		
or	70	Amount of line 69 to beREFUNDED  For a faster refund file electronically. Go to www.iowa.gov/tax for de	tails o	r mail return to	.,,.	REFUND 70.	A 090
Amount		Iowa Income Tax - Refund Processing, Hoover State Office Bldg, De	s Moin				
You Owe	71.	*****			<u> </u>		
	72	. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the	AMOU				<b>A</b>
	73	Penalty for underpayment of estimated tax from IA 2210 or IA 2210F	<b>A</b>	Check if annualize	ed income method is use	ed. 73.	<u> </u>
	74	Penalty and interest		74b. Interest		▲ ADD Enter total 74.	,
	75	TOTAL AMOUNT DUE.ADD lines 72, 73, and 74, and enter here				PAY THIS AMOUNT 75.	<b>A</b>
		You can pay online at www.iowa.gov/tax or pay by mail to lowa Inco PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Tr			ng,		
STEP 11 F	POLI	ITICAL CHECKOFF.This checkoff does not increase the		\$1.50 to Democratic	Party	\$1.50 to De	mocratic Party
		unt of tax you owe or decrease your refund.	E.	\$1.50 to Republican	2000000		publican Party
			••••	\$1.50 to Campaign F	· -		mpaign Fund
				<del></del>			· · · · · · · · · · · · · · · · · · ·
STEP 12		I (We), the undersigned, declare under penalty of perjury to					
		and statements, and, to the best of my (our) knowledge an	d beli	ef, it is a true, corre	ct, and complete r	eturn. Declaration of pr	eparer
PLEASE		(other than taxpayer) is based on all information of which the	ne pre	eparer has any kno	wledge.		
************				X 11/11/11	מ מפעמטדק	RIKKERS CPA	04/05/12
SIGN HER		Your Signature Date C	heck if	Deceased Date of Deat			0 ± / 0 3 / 1 2 Date
010111		Mate C					- ***
SIGN HER		Spouse's Signature Date Ch	ant if i	Deceased Date of Deat	42-127713		
		Spouse's Signature Date Ch	ECK II L	veneasen Date of Deat	ii riepalel 5 55%, FE	NA OI FINA	
					_		712-722-3375
			I Jord	time Telephone Number			Daytime Telephone Number

This return is due April 30, 2012. Please sign, enclose W-2s, and verify 345.

MAILING ADDRESSES: See lines 70 and 75 above.

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

			10111	. IIIWITIWWWI	moon, o rux b			
Your first name, midd	tle initial	Last name		l	cial Security Number			
NELVA E		BRUNSTING			<u>-30-4685</u>	Client Copy		
Spouse's first name, a	middle initial	Last name		Spouse	Social Security Number			
Home address (numb	per and street) or PO Box							
•	MINGDALE							
City, state, and ZIP								
VICTORIA	<b>Y</b>	TX 77904						
					B. Spouse	A. You or Joint		
		ation - Tax year ending			(filing status 3)	1		
1. iowa Net I		e 26 A & B)		18		1A 130,839 2A 359		
2. lotal lax	(IA 1040, line 46 A	& B)		2B				
3. IOWA INCOM	me rax vvioneio (i/	A 1040, line 60 A & B) 040, line 70)		35		690		
2. Total Tax of 3. lowa Incore 4. Amount to 5. Total Amo	unt Duo (IA 1040 F	040, line 70)				4		
S. rotal Allio		ne 75)				•		
Part II Dec	claration of Tax	payer (Be sure to kee	p a copy or y	our return)				
	not want direct dep			151   51 1		_		
7. X I cou		d be directly deposited as out of the other spouse as ar			a joint return, this is ar	1		
lauth	, ,	ent of Revenue (IDR) and its design	•		nic funds			
withd		to the financial institution account	-	ayment of my individ				
owed	•	nancial institution to debit the entry noial institution involved in the proc		nio pourmont of toxog	(the payment/sett	lement		
cate)		ncial institution involved in the proc sary to answer inquiries and resolv	•		to receive			
NOT	ΓE: This electronic w	ithdrawal from your bank ac	count will be ide	ntified with the A	CH Company ID 442600	)4574. If		
g you with		oit block on this account, ple ik account by this ACH Com		Tinanciai insului	on to request that they	аном а		
a. N	Name of financial in	stitution BANK O	F AMERIC	A				
•	Routing Number	113000023	The first tv	o digits must be 01 t	hrough 12 or 21 through 32.			
c. A	Account Number	5860275635	23					
d. T	Type of Account:	Savings X Ch	ecking					
e. V	Will this refund go to	(or payment come from) a	ın account outsi	de the United St	ates? Yes	X No		
		information I have provided to my						
with the amounts s is true, correct, and	shown on the correspond d complete. I consent tha	ing lines of the electronic portion of t my return, including any accompa	f my lowa income tax anying schedules and	return. To the best of distatements, be sen	of my knowledge and belief r t to the Internal Revenue Sei	ny return rvice		
(IRS) by my ERO a	and retrieved by the lowa	Department of Revenue (IDR), if I	have filed a balance	due return, I unders	tand that if the IDR does not	receive		
deposited as desig	mated in Part II and decla	ere that the information shown in P	art II is correct. If I ha	ive filed a joint or cor	mbined state return and elec	ted		
return will be reject	ted. If the processing of r	ntment of the other spouse to receing return, refund, or direct debit is	delayed, I authorize i	the IDR to disclose to	my ERO and/or transmitter	the		
transmission and in	ndication of whether or no	was sent. I also consent to the IDR ot my return is accepted, and, if rej	sending to my ERO ected the reason(s) f	and/or transmitter ar or the rejection. I und	n acknowledgment of receipt derstand that this declaration	of : with		
required attachmen	nts must be forwarded up	on request to the IDR.				ı		
Sign Here								
nere -	Your Signature	Da	ate	Spou	se Signature. If a joint return	, both must sign. Date		
Part III Dec	claration of Elec	tronic Return Origina	tor (ERO) an	d Paid Prepai	rer			
		xpayer's return and that entries on						
am only a collecto have signed this n	or, I am not responsible fo return before submitting to	or reviewing the return and only decorate IRS. I have provided the taxp	clare that this form at ayer with a copy of a	curately reflects the Il forms and informat	data on the return. The taxo ion to be filed with the IDR a	ayer will nd have		
followed all other	requirements described in	n the lowa Electronic Filing Handbo	ook and the lowa Mo	demized eFile (MeF)	developer guide. I will keep	form IA		
the IDR upon requ	uest. If I am a paid prepar	rer, under penalties of perjury, I de	clare that I have exa	nined the above taxp	payer's return and accompan	ying		
schedules and sta which I have any i		of my knowledge and belief, they	are true, correct, and	complete. This deck	aration is based on all inform	ation of		
ERO ERO	, L		Date	Check if	Check if	ERO's SSN or PTIN		
Use Signa				paid preparer				
Only RI	CHARD K RIK		04/05/	_2	X	P00144154		
Firm'	's name (or yours	······································	SE P.C.			FEIN 42-1277139		
	f-employed), ess and ZIP code	540 NORTH MAI	N AVENUE			Phone Number		
		SIOUX CENTER		IA 5125		712-722-3375		
Paid Paid Signs	Preparer's		Dat	e	Check if P self-employed	reparer's SSN or PTIN		
Preparer	7							
Use Eirm'	's name (or yours		1		<u> </u>	FEIN		
Chily	f-employed),					Phone Number DE217		
addre	ess and ZIP code					712-722-3375		

n et ale relation de l'allement des montres en la confére de l'allement de la confére de l'allement 
## 2011 IA 1040 Schedule A

## **lowa Itemized Deductions**

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

Name(s) as show	vn oi		Security	
NELVA E	BR	UNSTING 481	-30-4	<u>685</u>
NOTE: If you have	fede	eral bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.		
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.		
Dental	1.	Medical and dental expenses 1. 117,831		
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus	•	
		depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here	_	
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	106,420
Taxes	4.	State and Local (Check only one box):		
You		a Other state and local income taxes. Do not include lowa Income Tax  Include School District Surfay and EMS Surfay poid in 2011.		
Paid		Include School District Surtax and EMS Surtax paid in 2011 OR 4. 1,137	-	
		b Seneral sales taxes only from line 5b of the Federal Schedule A.		
	5.	Real estate taxes         5.         2,027		
	6.	Personal property taxes, including annual vehicle registration	-	
	7.	Other taxes. List the type and		
		amount. FOREIGN TAXES - 1041-GT 7. 123	<del>-</del>	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	3,344
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.	-	
You	9b	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums	-	
	12.	Investment interest. Attach federal form 4952 if required. 12.	_	
	13.	Add lines 9a-12. Enter total here.		
Gifts	14.	Contributions by cash or check	_	
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500,	-	
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.	-	
	17.	Add lines 14 through 16. Enter total here.		60
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required 19.		
and	20.	Tax preparation fees 20.	<del>-</del>	
Misc.	21.	•		
Deductions		amount 21		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here	~	
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result hera		
	24	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	- 24	n
045 127	24.			
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	
			***************************************	
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	109,824
Itemized		to a firm the sections of 0.5 and automatic amount on Stan 7. line 20 of the 14.4040		
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU
of	27.		27a	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29	%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	30	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using		
		filing status 4, enter this amount on line 39, column A of your spouse's return (SPOUSE	31	

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

P5349



INTEREST

## 2011 IA 1040 Schedule B

### Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number Client-Gopys5

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. INCOME

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

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

Interest Income. List Names of All Payers.

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

You must complete this part if you received more than \$1,500 in gross dividends in 2011. Deduct that portion PART II:

of any net dividend from mutual funds that is attributable to federal securities.

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled DIVIDEND

"Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly,

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

Dividend Income. List Names of All Pavers

	Check one for each payer				
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
CHEVRON CORPORATION	X			609	
METLIFE	X		-	70	
EXXON MOBILE	X			1,756	
EDWARD JONES	X			2,697	
DEERE & COMPANY	X			15	
FROM BENEFICIARY'S SCHEDULE K-1	<u> </u>			8,092	
Total Taxable Dividend Income.					

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

13,239



lowa	Depa	ırtment d	of Revenue
SAMAMA/	iowa	any/tay	

# Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040	l OL'So	cial Security Number
NELVA E BRUNSTING		nt-Copys5
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MUST FILE THIS FOR	
You are a nonresident of lowa	You are a nonresident of	of Iowa with income
	from Iowa sources, or	
You are a part-year resident of lowa	<ul> <li>You are a part-year low</li> </ul>	a resident
Date moved into lowa:		
and/or	Enclose this form and a control in the second	
Date moved out of lowa:	return with your lowa retu	• •
Your spouse is a nonresident of Iowa	<ul><li>Report only lowa-source</li><li>You may benefit by using</li></ul>	
Vaus anaura in a part upon spaidant of laura	IOWA-SOUR	CE INCOME
Your spouse is a part-year resident of lowa	IOWA-SOUR	CE INCOME
Date moved into lowa:	B. SPOUSE	A. YOU OR JOINT
and/or	Filing Status 3 Only	
Date moved out of lowa:	<u> </u>	
1. Wages, salaries, tips, etc.	1,	
2. Taxable interest income	2	
3. Ordinary dividend income	3.	
4. Alimony received	<b>4.</b>	
5. Business income or (loss)	5.	
6. Capital gain or (loss)	6.	
7. Other gains or (losses)	7.	
8. Taxable IRA distributions	8.	
9. Taxable pensions and annuities	9.	
0. Rents, royalties, partnerships, estates, etc.	10	
1. Farm income or (loss)	11	
2. Unemployment compensation	12.	
3. Taxable Social Security benefits.	13.	
4. Other income, gambling income, bonus depreciation/section 179 adjustment	14	
5. GROSS INCOME. ADD lines 1-14.	A.F.	
Payments to an IRA, Keogh, or SEP while an Iowa resident	16	
7. Deduction for self-employment tax		
8. Health insurance deduction	10	
9. Penalty on early withdrawal of savings	19.	
0. Alimony paid	20	
1. Pension/retirement income exclusion	21.	
2. Moving expense deduction into lowa only	22.	
3. lowa capital gain deduction	23.	
4. Other adjustments	24	
5. Total adjustments. ADD lines 16-24.		
6. IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPT	ION 26.	
7. All-source net income from line 26, IA 1040		
	100.0%	100.0%
8. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to		
the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0	%. 28.	%
Nonresident/part-year resident credit percentage:		`
Subtract the percentage on line 28 from 100.0%.	29	% 100.0%
O Tarring Annual Andrea Company Company (Company) (Compa	20	359
4. Total and the force Page 40, 18, 4040	24	60
O. Tavadan analisa Culturat line 24 from line 20	22	299
Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29		299
o. Nonesident/part-year resident tax credit, widithly line 32 by the percentage on line 29		

ENTER THIS AMOUNT ON LINE 51, IA 1040 P5353



www.iowa.gov/tax ...

lowa	<b>Minimum</b>	<b>Tax Com</b>	putation
------	----------------	----------------	----------

Name(s) as shown on IA 1040 or IA 1041	SSN or FEIN Client Co	ру
NELVA E BRUNSTING	481-30-4685	
PART I: Adjustments and Preferences. See instructions.		·····
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA	1040, start on line 7.	
Medical and dental from line 2, federal form 6251		3,804
Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2	<u>3,344</u>
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form	6251 3	
4. Miscellaneous itemized deductions from line 5, federal form 6251	4	
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86		0
7. Post - 1986 depreciation from line 18, federal form 6251	7.	
Adjusted gain or loss from line 17, federal form 6251	8	
9. Incentive stock options from line 14, federal form 6251	9	
10. Passive activities from line 19, federal form 6251	10	
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a. h. Patron's adjustment h.		
b. Depreciation (pre-1987) b. i. Pollution control facilities i.		
c. Installment sales (line 25) c. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) d k. Section 1202 exclusion (line 13) k		
e. Long-term contracts (line 22) e		
f. Loss limitations (line 20) f m. Related adjustments (see instr.) (line 27) m		
.g. Mining costs (line 23) g.	12	
13. Total Adjustments and Preferences.Combine lines 1 through 12.		7,148
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	11,802
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.		
17. Add lines 13 and 16.	17.	
18. Alternative tax net operating loss deduction. See instructions.	18	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er)		112,500

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

P5355



28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,

32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,

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

 22. Subtract line 21 from line 19. If the result is zero or less, enter zero.
 22.

 23. Multiply line 22 by 25% (0.25).
 23.

 24. Subtract line 23 from line 20. If the result is zero or less, enter zero.
 24.

 25. Subtract line 24 from line 19. If the result is zero or less, enter zero.
 25.

 26. Multiply line 25 by 6.7% (0.067).
 26.

 27. Regular tax after credits. See instructions.
 27.

line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.

29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.

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

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

Documents for: BRUNSTING, NELVA E Tax Documents

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

2006 IA 1040 Iowa Individual Income Tax Long Form

	ear b	eginning all spaces. You MUST			Number							
Last name	Your first name/middle initial JNSTING ELMER H				Social Security Num		•					
					282-32-8905						T	
•	couse's last name Spouse's first name/middle initial NELVA E			ai	Social Security Num 481-30-46				Your Occupation RETIRED			
	-	ddress (number and street, a PINEROCK LN	apartment, lot or suite	number) or I	PO Box			ur name, bouse's name, if		Spouse's Occupation RETIRED	1	•
City, State,	ZIP						1	ble, and your		Residence or	12/31/06	
HOUS		ΝΝ	TX 770	79 <b>-</b> 59	14		on last	s the same as year's return?		County No.	Sch.Dist.No.	•
STEP 2 Fi	ling	Status: Mark one box of	only.		<del></del>		X	YES N	<u> </u>	00	0000	
		e: Were you claimed as					YES	NO ▲		School Dist	rict Name	
		ied filing a joint return. (T				-						-
		ied filing separately on the filing separate returns.	is combined return	. Spouse ι	ise colu							
4	Spou	se's name:				SSN:				▲ Income: \$		
		of household with qualifying		1	cłaimed	as a dependent on th	is return, e	•		•	umber below.	
	Qual	ifying widow(er) with dep		Name:					SSN			
STEP 3	_	YOU a. Perso	nal Credit: Enter 1								_ = \$	<u>40</u> 20
Exemption	is [		for each spouse who								- = \$	20
		c. Deper	ndents: Enter 1 for	eacri uepi	endent				•		_ = \$	60
			first names of depe							eTOTAL_		60
		SPOUSE I	nal Credit: Enter 1	Vor 1 if bli					<b>.</b>	1 × \$40	- = \$	<u>40</u> 20
	Į	status 3)	1 if <b>65 or older</b> and	ooob done	nu					X \$20	_ = \$	20
			ndents: Enter 1 for first names of depe						_		_ = \$	60
		d. Litter	ilist hames of depe	iluciiis iici		3. Spouse/Status 3	^	You or Joint	_	e. TOTAL Spouse/Status 3		
STEP 4	1	Wages, salaries, tips, etc.				. opouse/status s	~	TOU OF JOHN	٥.	Spouse/Status 3	A. You or J	OITIL
		Taxable interest income. If more				2,979		2,981	•			
Figure		Ordinary dividend income. If more			3	10,047		10,270				
your		AP										
gross	_	Business income/(loss) from	n Federal Schedule C		_							
income		Capital gain/(loss) from Fed			5. <u> </u>	9,781		9,781				
moonic		Other gains/(losses) from F						3,701				
		Taxable IRA distributions				1,103		2,163				
	9	Taxable pensions and ann	uities		9	1/100						
	10	Rents, royalties, partnershi	ns estates etc					22 620				
	11.	Farm income/(loss) from Fe	ederal Schedule F									
		Unemployment compensat										
	13.	Taxable Social Security be	nefits		13	4,463		10,075				
<b> </b> ⇔	14	Other income, gambling income,	bonus depreciation adius	dmenf								
oj.		GROSS INCOME. ADD in			· ·· -			15		28,373 ▲	79.	602
STEP 5	-	Payments to an IRA, KEO			16,							002
cher		One-half of self-employmen			17.							
Figure	18.	Health insurance deduction	1		18.	1,062		1,062				
ਲ your		Penalty on early withdrawa			_							
adjust-		Alimony paid			20.							
ments	21.	Pension/retirement income	exclusion		21.	552	_	11,448				
<sub>ທົ</sub> to		Moving expense deduction			22.							
income		lowa capital gains deduction					<u> </u>					
Staple \		<b>6</b> 11 11 1 1										
Sta		Total adjustments, ADD line								1,614	12.	510
¢		NET INCOME. SUBTRAC						26.		26,759 ▲	67,	092
STEP 6		Federal income tax refund			27.		<u> </u>					
Figure	28.	Self-employment/household	employment taxes				<u> </u>					-
your	29.	Addition for Federal taxes.						29.				
Federal		Total. ADD lines 26 and 29								26,759	67.	092
tax					~ 4		<b></b>					
addition	32.	Federal estimated tax payn					<u> </u>	9,446				
and		Additional Federal tax paid				1 600		11,004				
deduc-		Deduction for Federal taxes			_					5,246	20.	450
tion	35.	BALANCE. SUBTRACT lin	ne 34 from line 30. En	ter here and	on line 3	6, side 2		35.		21,513 <b>T</b>	<b>25358</b>	642
CS						=				41.0	010 (9/7/06)	106

ELMER	Η	&	NELVA	E	BRUNSTING
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2006 IA 10	)40, p	age 2		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36.	BALANCE. From side 1, line 35.  37. Total itemized deductions from Federal Schedule A Taxpayers with bonus depreciation must use lows Schedule A Taxpayers with product in line 5 of Federal Schedule A				21,513	46,642
Eiguro		<ol> <li>Total itemized deductions from Federal Schedule A         Taxpayers with bonus depreciation must use lowa Schedule     </li> </ol>	A 37.			- 7	
Figure		CO. IONA INCOME EXTINICIDADE IN INC. C. C. I CACITAL CONCADIO A	38.			Complete lin	nes 37-40
your		<ol> <li>BALANCE. Subtract line 38 from line 37 or enter the arnount of itemized deductions from the lowa Schedule A</li> </ol>	39.	1,454	3,645	ONLY if you	ı itemize.
taxable		40. Other deductions.	40.				
income	41.	Deduction. Check one box. X Itemized. Add lines 39	and 40.	Standard.			
	<u>42.</u>	TAXABLE INCOME. SUBTRACT line 41 from line 36.		<u></u>	42.	20,059	42,997
STEP 8	43.	Tax from tables or alternate tax	43.	884 🛦	2,467	_	
Figure	44.	lowa lump-sum tax. 25% of Federal tax from form 4972.	44.			_	
your	45.	Iowa minimum tax. Attach IA 6251.	45.			_	
tax,		Total tax. ADD lines 43, 44 and 45.			46.	884	2,467
credits		Total exemption credit amount(s) from Step 3, side 1		60	60		
and	48.	lowa earned income credit: 6.5% (.065) of Federal cred	it 48.			_	
checkoff		Tuition and textbook credit.					
contribu-		Total credits. ADD lines 47, 48 and 49.				60	60
tions	51.	BALANCE. SUBTRACT line 50 from line 46. If less than z	ero, enter	zero.	51.	824	2,407
		Credit for nonresident or part-year resident. Attach IA 126				824	1,560
		BALANCE: SUBTRACT line 52 from 51. If less than or eq				C	847
		Other Iowa credits. Attach IA 148 Tax Credits Schedule.					
		BALANCE. SUBTRACT line 54 from line 53.					847
	56.	School district surtax/EMS surtax. (take percentage from t	able, multi	ply by line 55).		C	0
		Total Tax. ADD lines 55 and 56.					<b>▲</b> 847
							847
	59.	Total tax before contributions. ADD Columns A & B on line Contributions. Contributions will reduce your refund or add ish/Mildlife State Fair	to the am	iount you owe. Amounts mu efighters/Keeplowa	ust be in whole dollars. Veterans	ADD	
				c: A		Enter total. 59.	
	-	TOTAL TAX AND CONTRIBUTIONS. ADD lines 58 and					847
STEP 9		lowa income tax withheld.					
Figure		Estimate and voucher payments made for tax year 2006	62.			-	
your		Out-of-state tax credit. Attach IA 130.			•	_	
credits		Motor vehicle fuel tax credit, Attach IA 4136.				-	
		Check One: Child and dependent care credit OR				-	
		Early childhood development credit	65.				
	66	Other refundable credits. Attach IA 148 Tax Credits Schedule.				-	
		TOTAL. ADD lines 61-66.			0 000	-	
		TOTAL CREDITS. ADD columns A and B on line 67 and				-	2,000
STEP 10		If line 68 is more than line 60, SUBTRACT line 60 from lin					1 150
Figure		Amount of line 69 to be <b>REFUNDED</b>				REFUND 70.	305
your		Mail return to Iowa Income Tax - Refund Processing					
refund	71	Amount of line 69 to be applied to your 2007 estimated tax			606		
or		If line 68 is less than line 60, SUBTRACT line 68 from line			DU OWE.	- 	<b>_</b>
amount		Penalty for underpayment of estimated tax. From IA 2210			ualized income method		
you owe		Penalty and interest 74a. Penalty.		▲ 74b. Interest		ADD Enter total 74.	
,			nter here.	_			_
		TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and e E - pay by credit card or by transfer from your bank To pay by mail: lowa Income Tax - Document Processing to the content of the content	account	Go to www.state.ia.us/t	ax. This is a secure	site. check payable to Tre	easurer. State of Iowa
STEP 11		<b>TICAL CHECKOFF.</b> This checkoff does not increase the it of tax you owe or decrease your refund.		P 12		STEP 13	
	amour	SPOUSE A YOURSELF	NEX	T YEAR,		COW-CALF REFUND	Attach IA 132.
\$1.50 to F	Repub	<del>_</del>	- 1	d you like to receive a book	det? This	Do NOT use these amo	
	•	ratic Party \$1.50 to Democratic Party		n is not available to electron		overpayment (line 69) over (line 72).	r reduce the amount you
\$1.50 to (				o. 🗌	Yes	Spouse: \$	
*				<b>▲</b> 1	No	You: \$	
STEP 14		l (We), the undersigned, declare under p			mined this return, inclu	ding all accompanying so	
		and statements, and, to the best of my ( (other than taxpayer) is based on all info				return. Declaration of pr	aparer .
		SSN(s) (other than taxpayer) is based on all time our math	ination of	RICHARD K		CPA	4/03/07
	hall \			Preparer's Signature			Date
					KROESE P.	S.	
Your Sign	ature		Date		MAIN AVE	= -	
, our oigi			Dute	SIOUX CEN		IA 51250	-1824
Spouse's	Signa	hire	Date	Address			
Opouse's	Jigina		Date	712-722-33	375	4	12-1277139
	Feleph	one Number	2007	Davtime Telephone Num	ber	ic	enti eato 3 vo Ger
CS		This return is due April 30	, ZUU/.	waiiing Addi	resses: See lines 7	v anu 15 above.	41-001b (9/25/06)

## 2006 IA 1040 Schedule A

### lowa Itemized Deductions

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

		page 1 of the IA 1040 NELVA E BRUNSTING		Security Number	
		e Federal Bonus Depreciation, please see the 2006 Expanded Instructions  Do not include health insurance premiums deducted on IA 1040, line 18.			
Medical and	1.1	Medical and dental expenses			
Dental	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus			
Expenses	-	depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2.			
<b>.</b>	3.	Subtract line 2 from line 1. If less than zero, enter zero.			0
Taxes	4.	Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX.			
You		Include School District Surtax and EMS Surtax paid in 2006			
Paid	5.	Real estate taxes 5.	1,003		
	6.	Personal property taxes, including vehicle registration			
	7.	Other taxes. List the type and			
		amount. 7			
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.			1,003
Interest	9a	Home mortgage interest and points reported on Federal form 1098 9a.			
You	9b	Home mortgage interest not reported on Federal form 1098			
Paid	10.	Points not reported on Federal form 1098			
	11.	Investment interest. Attach Federal form 4952 if required. 11.			
	12.	Add lines 9a-11. Enter total here.			
Gifts	13.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant			
to	13.	Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 54). 13.	4,096		
Charity	14.	Other than by cash or check. You must attach Federal form 8283 if more than \$500. 14.			
Charity	15.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation)			
	16.	Add lines 13 through 15. Enter total here.	-	16.	4,096
Casualty/Theft	10.				
Loss	17.	Casualty or theft loss(es). Attach Federal form 4684.	· · · · · · · · · · · · · · · · · · ·	17	•
Job Expenses	18.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required 18.			
and	19.	Tax preparation fees		_	
Misc.	20.	Other expenses. List type and			
Deductions		amount 20			
	21.	Add the amounts on lines 18, 19, and 20. Enter the total here			
	22.	Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus			
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here			
	23.	Subtract line 22 from line 21. Enter the total. If less than zero, enter zero.		23.	0
Other Misc.	24.	Other miscellaneous deductions not subject to 2% AGI Limit. List type			
Deductions		and amount.		24.	
Total	25.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation	n,		
Itemized		from line 14 of the IA 1040 is \$150,500 or less (\$75,250 or less if married filing separately			
Deductions		for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here	,	25.	5,099
		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciatio		· · · · · -	
	-	from line 14 of the IA 1040* is more than \$150,500 (\$75,250 if married filing separately			
		for Federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, 41-10	4,		
		to calculate your total deductions.			
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 10	40.		
Proration	Co	mplete lines 26 through 30 ONLY if you are using filing status 3 or 4. SPOUSE		YO	
of	26.	Enter the lowa net income of both spouses from IA 1040, line 26 26b2	6 <b>,</b> 759	26a	67,092 93,851
Deductions	27.	Total lowa net income, add columns 26a and 26b. Enter the total here.		27	93,851
Between	28.	Divide the amount on line 26a by the amount on line 27. Enter the percentage here		28	71.488 <sub>%</sub>
Spouses	29.	Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A	(YOU)	29	3,645
	30.	Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using			a:
		filing status 4, enter this amount on line 39, Col. A of your spouse's return.	(SPOUSE)	30	1,454
cs	l* <sub>lf</sub>	you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4.		P45@	6010/17/06

## 2006 IA 1040 Schedule B

## www.state.ia.us/tax \_\_\_

#### Interest and Dividend Income

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

ELMER H & NELVA E BRUNSTING

Social Security Number 282-32-8905

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

PART I:

You must complete this part if you received more than \$1,500 in interest in 2006. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank denosits. State and municipal bonds (see instructions for IA 1040, line 2.

INTEREST INCOME

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.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled

"Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check (			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
BANK OF AMERICA			Х	601
EDWARD JONES			X	4,115
EDWARD JONES			X	1,244
			+	
<u> </u>				
		<del> </del> -		
Total Taxable Interest Income.				
Add the amounts; enter here and on IA 1040, line 2				5,960

PART II:

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

DIVIDEND

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

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

Dividend Income. List Names of All Payers

	Check of			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
DEERE & CO			Х	895
EDWARD JONES			Х	_14,150
EXXON MOBIL			X	4,633
FRANKLIN TEMPLETON			X	418
METLIFE	X			221
				·
				· -
Total Taxable Dividend Income.	-	·		
Add the amounts, outer here and as IA 1040 line 2				20,317

41-004b (8/7/06)

## Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040  FIMED H & NEIVA E BRIINSTING				al Security Number 2-32-8905
MARK THE APPROPRIATE BOY FOR YOU AND YOUR SPOUSE	VOII I	NUST FILE		
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE You are a nonresident of lowa				of lowa with income
You are a nonresident of lowa		from lowa :		or lowa with income
Vary are a part was resident of laws				wa resident
You are a part-year resident of Iowa	•	Tou ale a	part-year 10	wa residerit
Date moved into lowa:	- A#	ach this form	n and a aa	ny of your Endorel
and/or				py of your Federal
Date moved out of lowa:		irn to your		•
Your spouse is a nonresident of lowa		•		ncome on the IA 126.
Your spouse is a nonresident of Iowa	• 100	i may bene	ill by using	filing status 3 or 4.
Version in a modern considerator flame.				
Your spouse is a part-year resident of lowa	_	101	NA SOLIBO	E INCOME
Date moved into lowa:	<del> </del>	IOV	VA-SOURC	E INCOME
and/or		B. SPOUSE		A. YOU OR JOINT
Date moved out of lowa:		Filing Status 3	Only	
1. Wages, salaries, tips, etc.				
2. Taxable interest income	2			
3. Ordinary dividend income	3	·		
4. Alimony received	4			
5. Business income or (loss)	5	·		
6. Capital gain or (loss)	6	·		
7. Other gains or (losses)				
8. Taxable IRA distributions				
9. Taxable pensions and annuities				
10. Rents, royalties, partnerships, estates, etc.		·		23,638
		·		
11. Farm income or (loss)	15	· ·		
12. Unemployment compensation		<u> </u>		
13. Taxable Social Security benefits.				
14. Other income, gambling income, bonus depreciation				
adjustment	14			22 (20
15. GROSS INCOME. ADD lines 1-14.	15	i		<b>▲</b> 23,638
16. Payments to an IRA, KEOGH or SEP while an lowa resident		i		
17. Deduction for self-employment tax	17	·		
18. Health insurance deduction	18	i		<del> </del>
19. Penalty on early withdrawal of savings	19	)		
20. Alimony paid	20	)		
21. Pension/retirement income exclusion	21			
22. Moving expense deduction into lowa only	22	<u> </u>		
23. lowa capital gains deduction	23	l		
24. Other adjustments	24			
25. Total adjustments. ADD lines 16-24.	25	i		<b>A</b>
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26			23,638
27. All-source net income from line 26, IA 1040	 27		26,759	67,092
			100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.	28	3.		0 - 0
29. Nonresident/part-year resident credit percentage:			70	
	20	).	100.0%	64.8%
Subtract the percentage on line 28 from 100.0%.	28			2,467
30. lowa tax on total income from line 43, IA 1040		)		60
31. Total credits from line 50, IA 1040			004	
32. Tax after credits. Subtract line 31 from line 30.	32	<u> </u>	004	2,407
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29	33	S		1,560
		ENTE	R THIS AMOU	JNT ON LINE 52 OF IA 1040

CS

www.state.ia.us/tax Iowa Minimum Tax Computation Social Security No. Name(s) as shown on IA 1040 (or IA 1041): 282-32-8905 ELMER H BRUNSTING PART I: Adjustments and Preferences, see instructions If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7. 1. Medical and dental (line 2, federal form 6251) 2. Taxes (line 3, federal form 6251 less any lowa income tax) 3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251) 4. Miscellaneous itemized deductions (line 5, federal form 6251) 5. Refund of taxes (line 7, federal form 6251 less any Iowa income tax) 6. Investment interest (line 8, federal form 6251 less interest and expense related to private activity bonds issued after 8/7/86) 7. Post - 1986 depreciation (line 17, federal form 6251) 7. 8. Adjusted gain or loss (line 16, federal form 6251) 9. Incentive stock options (line 13, federal form 6251) 10. Passive activities (line 18, federal form 6251) 10. 12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12. a. Circulation expenditures (In. 20) a. i. Pollution control facilities ..... i. b. Depreciation (pre-1987) . . . b. c. Installment sales (line 24) , , , C. j. Research and experimental (line 23) . . . j. k. Section 1202 exclusion (line 12) . . . . . k. d. Large partnerships (line 15)
 d. I. Tax shelter farm activities . . . . . . . I. \_ e. Long-term contracts (line 21) e. 0 f. Loss limitations (line 19) . . . f. m. Related adjustments (see instr.) (line 26) m. \_ 12 g. Mining costs (line 22) . . . . g. \_ 1,003 13. Total Adjustments and Preferences. Combine lines 1 through 12 PART II: Alternative Minimum Taxable Income 14. Taxable income (from IA 1040, line 42; or IA 1041, line 22) 15. Net operating loss deduction. Do not enter as a negative amount ...... 16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$150,500 (more than \$75,250 if married filing separately for federal purposes), see instructions for amount to enter on this line 16. ( 17. Combine lines 14, 15 and 16 44,000 18. Add lines 13 and 17 18. 19. Alternative tax net operating loss deduction (see instructions) 19. 20. Alternative Minimum Taxable Income. Subtract line 19 from line 18 PART III: Exemption Amount and Alternative Minimum Tax 21. Enter \$35,000 (\*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er)) 17.500 22. Enter \$150,000 (\*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er)) 23. Subtract line 22 from line 20. If the result is zero or less, enter zero 23. 24. Multiply line 23 by 25% (0.25) 24. 17,500 25. Subtract line 24 from line 21. If result is zero or less, enter zero 26,500 26. Subtract line 25 from line 20 1,776 27. Multiply line 26 by 6.7% (0.067) 2,407 28. Regular tax after credits. See instructions. 29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041, line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero 29. PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33. 30. Enter lowa net income plus Iowa adjustments and preferences (see instructions). If less than zero, enter zero. 68,095 31. Total net income plus total adjustments and preferences (see instructions) 31. \_\_\_\_ 32. Divide line 30 by line 31 and enter the result to three (3) decimal places 32. 33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041, line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero. \* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust. P536308/09/06)

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/06) - Form 1040 Page 1

US Tax Return (12/31/06) - Form 1040 Page 2

US Tax Return (12/31/06) - Schedule B

US Tax Return (12/31/06) - Schedule D Page 1

US Tax Return (12/31/06) - Schedule D Page 2

US Tax Return (12/31/06) - Schedule E Page 2

US Tax Return (12/31/06) - Form 6251 Page 1

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

US Tax Return (12/31/06) - Cap Gain Tax Wrk

<b>1040</b>	0	Department of the Treasury - Internal Revenue Service U.S. Individual Income Tax Return	2006	IRS Use Only -	- Do not write or s	taple in this space.
		For the year Jan, 1-Dec. 31, 2006, or other tax year beginning	, 2006, ending	, 20		3 No. 1545-0074
Label	L	Your first name and initial Last name			Your social s	ecurity number
(See	B	ELMER H BRUNSTING			282-32	2-8905
instructions on page 16.)	E	If a joint return, spouse's first name and initial Last name			Spouse's soc	ial security number
Use the IRS	L	NELVA E BRUNSTING				0-4685
label.	Н	Home address (number and street). If you have a P.O. box, see	page 16.	Apt. no.	You	must enter .
Otherwise,	E	13630 PINEROCK LN	F 9	'''		SSN(s) above.
please print	R	City, town or post office, state, and ZIP code. If you have a foreign	on address, see page 16		Chacking	box below will not
or type.	E		079-5914		_	ir tax or refund.
Presidential Election Campai	an 🕨	Check here if you, or your spouse if filing jointly, want \$3 t	<del></del>	ge 16)	, N Ŭ Yo	<del></del>
	1	Single	4 Head of househol the qualifying pers		person). (See page	
Filing Status		<b>-</b>	the qualifying pers		ot your dependen	t, enter
_	3	Married filing separately. Enter spouse's SSN above	5 Qualifying widow(		child (see page 1	7\
Check only	3 <u>L</u>	and full name here.	Gualitying widow(	si) with dependent	Gilla (see page	')
one box.	6a	X Yourself. If someone can claim you as a dependent,	do not check box 6a		_	Boxes checked 2
Exemptions	oa b	3.7	uo not check box oa			on 6a and 6b
Exemplions	_				ent's (4) v i	on 6c who:
	С	Dependents:	(2) Dependent's	(3) Depende	qual chil	
			social security number	relationship	tax cr. (s	e • did not live with you due to divorce
		(1) First name Last name		you	page 19)	or separation
				<del></del>		(see page 20) Dependents on
If more than four dependents, see					1-1-1	- 6c not en-
page 19.				·		tered above Add numbers
, •				·		on lines
	d	Total number of exemptions claimed				above 🕨 💆 🗸
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2				4 700
	8a	Taxable interest. Attach Schedule B if required				4,796
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a			244	00 017
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if required	9a	20,317		
W-2G and	b	Qualified dividends (see page 23)	420			
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local income	me taxes (see page 24)		10	
was withheld.	11	Alimony received			11	
If you did not	12	Business income or (loss). Attach Schedule C or C-EZ			F==	
get a W-2,	13	Capital gain or (loss). Attach Schedule D if required. If not				19,562
see page 23.	14	Other gains or (losses). Attach Form 4797			14	
	15a	IRA distributions 15a	<b>b</b> Taxable a	mount (see pag	e 25) <b>15b</b>	3,266
	16a	Pensions and annuities 16a		mount (see pag	/ <del>                                    </del>	20,694
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations,	trusts, etc. Attach Scheo	lule E	17	23,638
not attach, any	18	Farm income or (loss). Attach Schedule F			18	
payment. Also, please use	19	Unemployment compensation			19	
Form 1040-V.	20a	Social security benefits 20a 29	9,076 <b>b</b> Taxable a	mount (see pag	e 27) <b>20b</b>	24,715
	21	Other income. List type and amount (see page 29)			21	
	22	Add the amounts in the far right column for lines 7 through	h 21. This is your total in	come	<b>▶</b> 22	116,988
	23	Archer MSA deduction. Attach Form 8853	23			
Adjusted	24	Certain business expenses of reservists, performing artist	ts, and			
Gross		fee-basis government officials. Attach Form 2106 or 2106	6-EZ <b>24</b>			
Income	25	Health savings account deduction. Attach Form 8889	25			
	26	Moving expenses. Attach Form 3903	00			
	27	One-half of self-employment tax. Attach Schedule SE				
	28	Self-employed SEP, SIMPLE, and qualified plans				
	29	Self-employed health insurance deduction (see page 29)				
	30	Penalty on early withdrawal of savings				
	31a	Alimony paid b Recipient's SSN ▶				
	32	IRA deduction (see page 31)				
	33	Student loan interest deduction (see page 33)	33			
	34	Jury duty pay you gave to your employer				
	35	Domestic production activities deduction. Attach Form 890	03 35			
	36	Add the Of the color and Of the color of			36	
		Subtract line 36 from line 22. This is your adjusted gross				116,988
	37		s income		▶   37	110.900

000065 Form 1040 (2006)	ELMI	ER H & NELVA E BRUNSTIN	G				28	2-32-8905 Page 2
Tax	38	Amount from line 37 (adjusted gross income)					38	116,988
and	39a	Check X You were born before January			Tota			
Credits		if: Z Spouse was born before Janu			ched	ked ▶ 39a	2	
Standard	b	If your spouse itemizes on a separate return or you were a dual-	-			▶ 39b		
Deduction	40	Itemized deductions (from Schedule A) or you					40	12,300
for-	41	0.11 - 1.5 - 10.5 5 00					41	104,688
People who checked any	42	If line 38 is over \$112,875, or you provided housing to see page 36. Otherwise, multiply \$3,300 by the total is	a person d	lisplaced by Hum	cane Katrina	, . ,	42	6,600
box on line	43	Taxable income. Subtract line 42 from line 41						98,088
39a or 39b or who can be	44	Tax (see page 36). Check if any tax is from:		Form(s) 8814	no it, one	" "	1	
claimed as a dependent,	44			` '			44	14,143
see page 34.	45							11/110
* All others:	45	Alternative minimum tax (see page 39). Atta						14,143
Single or Married filing	46	Add lines 44 and 45					46	14,143
separately,	47	Foreign tax credit. Attach Form 1116 if require			47	·	$\dashv$	
\$5,150	48	Credit for child and dependent care expenses.			48		-	
Married filing jointly or	49	Credit for the elderly or the disabled. Attach So	chedule R		49		-	
Qualifying	50				50		-	
widow(er), \$10,300	51	Retirement savings contributions credit. Attach	Form 888	30	51			
	52	Residential energy credits. Attach Form 5695			52		$\perp$	
Head of household,	53	Child tax credit (see page 42). Attach Form 89	01 if requi	red	53			
\$7,550	54	Credits from: a Form 8396 b Form 883	39 с	Form 8859	54			
	55	Other credits: a Form 3800 b	Form 88	01				
		c Form	,		55			
	56	Add lines 47 through 55. These are your total	credits					
	57	Subtract line 56 from line 46. If line 56 is more					57	14,143
	58	Colf amployment toy. Attach Schodula SE					58	
Other	59	Social security and Medicare tax on tip income						<u> </u>
Taxes	60	Additional tax on IRAs, other qualified retireme						
	61	Advance earned income credit payments from						
	62							
		Household employment taxes. Attach Schedul					63	14,143
	63	Add lines 57 through 62. This is your total tax			64		63	14,143
Doumonto	64	Federal income tax withheld from Forms W-2 a				16,000	<del></del>	
Payments	_ 65 _	2006 estimated tax payments and amount app	olled from 2	2005 return	65	16,000	2	
If you have a qualifying	_ 66a	_ I I			66a			
child, attach	b	Nontaxable combat pay election						
Schedule EIC.	67	Excess social security and tier 1 RRTA tax wit	hheld (see	page 60)	67		_	
	68	Additional child tax credit. Attach Form 8812.			68	<del></del>		
	69	Amount paid with request for extension to file (see pa			69		4.00	
	70	Payments from: a Form 2439 b Form	n 4136 <b>c</b>	Form 8885	70	<del> </del>	_	
	71	Credit for federal telephone excise tax paid. Attach Fo	orm 8913 if	required	71	4	<u>O</u> :: : !	
	72	Add In. 64, 65, 66a, & 67 - 71. These are your total p		·		<u></u>	72	16,040
Refund	73	If line 72 is more than line 63, subtract line 63	from line 7	2. This is the a	amount you	overpaid	73	1,897
Direct deposit?	74a	Amount of line 73 you want refunded to you.	If Form 88	388 <u>is attached</u>	, chec <u>k h</u> ei	re ▶ [_	74a	
See page 61	<b>▶</b> b	Routing number	с Туре	<u>∋:</u> Check	ing 📙	Savings		
and fill in 74b, 74c, and 74d,	<b>▶</b> d	Account number						
or Form 8888.	75	Amount of line 73 you want applied to your 2	007 estim	ated tax	75	1,89	7	
Amount	76	Amount you owe. Subtract line 72 from line 6			pay, see pa		76	
You Owe	77	E			77			
	Do you	want to allow another person to discuss this ret			ge 63)?	X Yes. Comple	ete the fo	ollowing. No
Third Party	-					ification number (PIN)	▶ 🗀	
Designee	Designer name	∍s ▶ PREPARER				Phone no.	•	<del></del>
		enalties of perjury, I declare that I have examined this rey are true, correct, and complete. Declaration of prepare	eturn and a	ccompanying sch	edules and s		est of my	knowledge and
Sign Here			arer (other ti Date	nan taxpayer) is l		information of which pre	parer has	any knowledge.  Daytime phone number
Joint return?	Your sig	nature	Date	RETIRE				Dayune phone number
See page 17.	0		D-4-					
Keep a copy for your	Spouse's	s signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occ	•			
records.			<u> </u>	RETIRE	ע	1	-	
D-1-1	Preparer signature		יד רו	Date	02/07	Check if	¬ !	Preparer's SSN or PTIN
Paid	ayıdıul	I ICICIII ICI ICII ICII C	PA D		03/07	self-employed		P00144154
Preparer's	Firm's n						EIN	42-1277139
Use Only		self-employed), 540 NORTH MAI	.N AVE	INUE	T7 F	1050 1004	Phone	
	address,	and ZIP code SIOUX CENTER			1A 5	1250-1824	/12	-722-3375
DAA								P53660 (2006)

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

ELMER H & NELVA E BRUNSTING

Your social security number 282-32-8905

		Schedule B—Interest and Ordinary Dividends		A S	ttachment equence N	o. 08
	1	List name of payer. If any interest is from a seller-financed mortgage and the	Г	_	Amount	
Part I		buyer used the property as a personal residence, see page B-1 and list this				
Interest		interest first. Also, show that buyer's social security number and address		1		
		BANK OF AMERICA				601
(See page B-1		DEPT OF TREASURY H BONDS				8.0
and the		EDWARD JONES				
Form 1040,		TAXABLE INTEREST INCOME			4	,115
line 8a.)		TAX-EXEMPT INTEREST				,244
·		** SUBTOTAL **	1			,040
Note. If you		TAX-EXEMPT INTEREST				,244
received a Form		······································				
1099-INT, Form 1099-OID, or						
substitute				-		
statement from						
a brokerage firm	١,				-	
list the firm's name as the						
payer and enter						
the total interest					_	
shown on that	2	Add the amounts on line 1	2	1	4	796
form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.		<del> </del>		1130
	J	· ·	3	İ		
	1	Attach Form 8815  Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4	1		796
	_	te. If line 4 is over \$1,500, you must complete Part III.	<del>  -</del>	<del> </del>	Amount	, , , , ,
		List name of payer	1	<u> </u>	Amount	
Part II	Ŭ	DEERE & CO				895
Ordinary		EDWARD JONES			14	,150
Dividends		EXXON MOBIL				,633
Dividends		FRANKLIN TEMPLETON				418
/Soc 2000 P 1		METLIFE		ļ	-	221
(See page B-1 and the		METHE		<del></del>		
instructions for		· · · · · · · · · · · · · · · · · · ·				
Form 1040,						
line 9a.)						
			l _			
Note. If you			5	ļ <u>-</u>		
received a Form	)			<u> </u>	<del></del>	
1099-DIV or substitute				ļ		
statement from						
a brokerage firm	١,					
list the firm's				<del></del>		
name as the payer and enter						
the ordinary						
dividends show	1					
on that form.			1			
		,				
	6_	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a	6	<u> </u>	<u> </u>	, 317
	No	te. If line 6 is over \$1,500, you must complete Part III.				
	oц	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had			Yes	No
	for	eign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			169	140
Foreign	7a	At any time during 2006, did you have an interest in or a signature or other authority over a financial				
Accounts		account in a foreign country, such as a bank account, securities account, or other financial account?				
and Trust	S	See page B-2 for exceptions and filing requirements for Form TD F 90-22.1				X
	b	If "Yes," enter the name of the foreign country				No.
(See	8	During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a				<u> 18. 18</u>
page B-2.)		foreign trust? If "Yes," you may have to file Form 3520. See page B-2				X

#### SCHEDULE D (Form 1040)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040). ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

Attachment Sequence No.

Department of the Treasury Internal Revenue Service

Name(s) shown on return ELMER H & NELVA E BRUNSTING

Your social security number 282-32**-**8905

P	art I Short-Term Capital	Gains and Los	ses-Assets I	Held One Year or Less	5	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1		( , , , , , , , , , , , , , , , , , , ,			uno modulations)	
	<del></del>					
		<u> </u>				
2	Enter your short-term totals, if any, fro	·	2			
3	line 2 Total short-term sales price amount	nts. Add lines 1 and	I 2 in			
4	column (d) Short-term gain from Form 6252 and	short-term gain or (	(loss) from Forms	4684, 6781, and 8824	1 4	
5	Net short-term gain or (loss) from par		•			
6	Schedule(s) K-1 Short-term capital loss carryover. Enter	er the amount, if an			5	
	Carryover Worksheet on page D-7	of the instructions			6	(
7	Net short-term capital gain or (loss	). Combine lines 1	through 6 in colu	mn (f)	7	0
Pa	art II Long-Term Capital (	Gains and Los	ses-Assets H	leld More Than One Y	'ear	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	FRANKLIN HIGH INCO	ME FUND VARIOUS	4/12/0	17,460	19,047	-1,587
	420 SHARES CITIGRO	UP				
-	27000 SHARES HOUSE	8/17/87 HOLD FINA	1/03/0 NCE	19,956	1,028	18,928
		VARIOUS	8/02/0	6 27,144	27,000	144
9	Enter your long-term totals, if any, fro line 9	•	9		100	
10	Total long-term sales price amount	ts. Add lines 8 and	9 in	64,560		100 ( 100 ) 301 ( 100 ( 100 ) 301 ( 100 ( 100 )
11	column (d)	m gain from Forms	2439 and 6252; a	and long-term gain or		
12	(loss) from Forms 4684, 6781, and 88 Net long-term gain or (loss) from part	nerships S comora	itions estates an	d trusts from	11	<del> </del>
-	Cabadula(a) I/ 4				12	
13	Capital gain distributions. See page D	0-1 of the instruction	ns		13	2,077
14	Long-term capital loss carryover. Ente	er the amount, if any	y, from line 15 of	your Capital Loss		,
15	Carryover Worksheet on page D-7 on Net long-term capital gain or (loss)			mn (f). Then go to		()
	Part III on the back				15	19,562

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

Schedule D (Form 1040) 2006

P	art III	Summary		
16		lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go below	16	19,562
17 18	X Yes.	15 and 16 <b>both</b> gains?  Go to line 18.  Skip lines 18 through 21, and go to line 22.  amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the	18	
19	Enter the	amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on of the instructions	19	
20	Yes. the C	Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the traditional form 1040 (or in the Instructions for 1040 (or in the Instructions for 1040 (or in the Instructions for 1040 (or in the Instructions for 1040 (or in the Instructions for 1040NR). Do not complete lines 21 and 22 below. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the dule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and selow.		
21	If line 16 of:	s a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller		
	• (\$3,0	oss on line 16 or 00), or if married filing separately, (\$1,500) en figuring which amount is smaller, treat both amounts as positive numbers.	21	
22	Yes. the C	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete audified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR).  Complete the rest of Form 1040 or Form 1040NR.		

Sche	edule E (Fo	rm 1040) 2006				Attachn	ent Sequence	No. 13		Page 2
Name	Name(s) shown on return. Do not enter name and social security number if shown on other side.  Your so					Your social	security nu	ımber		
E	LMER I	H & NELVA E BRU	JNSTING				282-32	2-8905		
Cau	tion. The If	RS compares amounts reported	d on your tax return with a	mounts shown o	n Schedule	(s) K-1.				
Pa	art II	Income or Loss From which any amount is not at r								
27	Are you rep	orting any loss not allowed in	a prior year due to the at-	isk or basis limita	ations, a prid	or year unallowed				
		passive activity (if that loss wa	•	**	ursed partne	ership expenses?	<u> </u>	'es X	No	
	if you answ	ered "Yes," see page E-6 befo	ore completing this section.	·	(b) F	Enter P (c) Check if	(d) Emplo		(a) Ch	and if
28			(a) Name		for pa	artnership; S foreign partnership	identificat numbe	ion	(e) Che any ame not at	ount is
<u>A</u>	•								-	<del></del> -
B C						·				
D										+
		Passive Income and I	Loss	<u> </u>		Nonpassive Inco	me and Loss			
	(f) F	assive loss allowed	(g) Passive income	(h) Non	passive loss	(i) Section 1		(i) No	npassive	income
	(attach	Form 8582 if required)	from Schedule K-1	from Sc	hedule K-1	deduction from	Form 4562	from	Schedu	e K-1
<u>A</u>								ļ		
В								ļ		
드								<u> </u>		
<u>D</u>	<del></del>							8		
29a b	Totals Totals					T				
30		nns (g) and (j) of line 29a					30	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	114114	
31		nns (f), (h), and (i) of line 29b					31	<del>                                     </del>		
32		tnership and S corporation i	income or (loss). Combin			* * * * * * * * * * * * * * * * * * * *		1		
	result he	re and include in the total on lin	ne 41 below				32			
Pa	art III	Income or Loss From	Estates and Trusts	· · · · · · · · · · · · · · · · · · ·						
33			(a) Name					(b) Er identification	nployer on numbe	er
A							-			
В										
		Passive Income	and Loss			Nonpassiv	e Income and	Loss		
		re deduction or loss allowed Form 8582 if required)	(d) Passive income Schedule			(e) Deduction or loss from Schedule K-1	ŀ	(f) Other i	income fro	
	- (allaci)	1 OTTH GOOZ II requirea/	nom <b>cenedar</b> e	- K-1		Hom benedule K-1		30116		
A B										
34a	Totals									
b	Totals		19		***************************************					
35		nns (d) and (f) of line 34a					35		-	,
36	Add colur	nns (c) and (e) of line 34b					36	K		$\overline{}$
37	Total est	ate and trust income or (loss	s). Combine lines 35 and 3	36. Enter the resu	lt here and					
200000	3.003330.75 P.33366	the total on line 41 below		<del> <u> </u></del>	<u> </u>		37	<u> </u>		
Pa	art IV	Income or Loss From		ge Investme (c) Excess inclus		1				
38		(a) Name	(b) Employer identification number	Schedules Q (see page	, line 2c	(d) Taxable income ( from Schedules Q,	line 1b	(e) Inco		3b
								<u> </u>		
39	Andrew College College	columns (d) and (e) only. Ente	r the result here and include	de in the total on	line 41 belo	)W	39			
200000000	art V	Summary	400E *1	40 ! !			<del></del>	F	0.5	620
40		rental income or (loss) from Fo	· · · · · · · · · · · · · · · · · · ·				40	-	23	<u>, 638</u>
41 42		e or (loss). Combine lines 26, 32, 37, 39 ation of farming and fishing	•		orrom 1040NR	, line 18	🕨 41	<u> </u>	<u>23</u>	<u>, 638</u>
74		g income reported on Form 48		-						
		x 14, code B; Schedule K-1 (F								
	•	K-1 (Form 1041), line 14, code	• • • • • • • • • • • • • • • • • • • •	,	42	32	,957			
43	Reconcili	ation for real estate profess	ionals. If you were a real							
	•	nal (see page E-1), enter the n on Form 1040 or Form 1040N	` ',							
		ou materially participated unde			3	3		<u> </u>		
DAA							Sch	nedule E <b>R</b>	537	<b>a</b> b) 2006

#### **Alternative Minimum Tax-Individuals**

► See separate instructions.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or Form 1040NR.

Attachment Sequence No Your social security number

	ne(s) shown on Form 1040 or Form 1040NR	Your social secu	
9.10.0	ELMER H & NELVA E BRUNSTING	282-32-8	905
	Part 1 Alternative Minimum Taxable Income (See instructions for how to complete each	h line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form		
	8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount		
	on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	116,988
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 38		
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	ایا	
6	If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from		
	line 11 of the Itemized Deductions Worksheet on page A-7 of the Instructions for Schedule A (Form 1040)	6 (	
7	Tax refund from Form 1040, line 10 or line 21		
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)		
	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
	Interest from specified private activity bonds exempt from the regular tax		984
	Qualified small business stock (7% of gain excluded under section 1202)		
	Exercise of incentive stock options (excess of AMT income over regular tax income)		
	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		
	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		
	Disposition of property (difference between AMT and regular tax gain or loss)		
			·
	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		0
	Passive activities (difference between AMT and regular tax income or loss)		0
	Loss limitations (difference between AMT and regular tax income or loss)		
	Circulation costs (difference between regular tax and AMT)		
	Long-term contracts (difference between AMT and regular tax income)		
22	Mining costs (difference between regular tax and AMT)	22	
	Research and experimental costs (difference between regular tax and AMT)		
	Income from certain installment sales before January 1, 1987		
25	Intangible drilling costs preference	25	
	Other adjustments, including income-based related adjustments		
27	Alternative tax net operating loss deduction	27 (	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line		115 050
75.760	28 is more than \$200,100, see page 7 of the instructions.)	28	117,972
	Part II Alternative Minimum Tax	Macana	
29	Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)		
	IF your filing status is AND line 28 is not over THEN enter on line 29		
	Single or head of household \$112,500 \$42,500		
	Married filing jointly or qualifying widow(er) 150,000 62,550		50 550
	Married filing separately 75,000 31,275	29	62 <b>,</b> 550
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.		
30	Subtract line 29 from line 28. If more than zero or you are filing Form 2555 or 2555-EZ, go to line 31. If zero or		
	less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	30	55,422
31			
	<ul> <li>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</li> </ul>		
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	31	10,561
	• 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 page 8 of the instructions)	32	
	Tentative minimum tax. Subtract line 32 from line 31	امما	10,561
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
	line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured	- [	
	without using Schedule J (see page 9 of the instructions)	34	14,143
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on		
	Form 1040, line 45	35	0
Fo	r Paperwork Reduction Act Notice, see page 10 of the instructions.		P537251 (2006)

Form 6251 (2006)

	art III Tax Computation Using Maximum Capital Gains Rates			
36	Enter the amount from Form 6251, line 30	 	36	55,422
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if		34,982	
	necessary) (see page 10 of the instructions)	37	34,902	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the			
	AMT, if necessary) (see page 10 of the instructions)	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or			
	the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and			
	enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule	1	34 000	
	D Tax Worksheet (as refigured for the AMT, if necessary).	39	34,982	
40	Enter the <b>smaller</b> of line 36 or line 39		40	34,982
41	Subtract line 40 from line 36		41	20,440
	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by			
72	Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separate.			
	result	,	42	5,314
43	Enter:			
	• \$61,300 if married filing jointly or qualifying widow(er),			
	• \$30,650 if single or married filing separately, or	43	61,300	
	\$41,050 if head of household.	<del></del>		
	441,000 ii fload of floadostold.			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax			
•	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If			
	you did not complete either worksheet for the regular tax, enter -0-	44	63,106	
	you did not complete didner workeness for the regular tax, only			•
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0	
	Cabatact into 44 non-into 16. in 2010 of 1666, officer o			
46	Enter the <b>smaller</b> of line 36 or line 37	46	34,982	
47	Enter the <b>smaller</b> of line 45 or line 46	47		
48	Multiply line 47 by 5% (.05)	. ,	▶ 48	
		1 1	24 000	
49	Subtract line 47 from line 46	49	34,982	
	Multiply line 49 by 15% (.15)		50	5,247
50	Multiply line 49 by 15% (.15)			. J, Z 4 1
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line	51		
	il line 30 is 2010 of Diank, skip lines of and 32 and go to line 50. Outcl wise, go to line	· • · · ·		
51	Subtract line 46 from line 40	51		
52	Multiply line 51 by 25% (.25)		▶ 52	
53	Add lines 42, 48, 50, and 52		53	10,561
-				
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by			
	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separate	ately) from the	! !	1 4 41 0
	result		54	14,410
	Enter the ameliar of line 52 or line 54 have and an line 24		==	10,561
55	Enter the <b>smaller</b> of line 53 or line 54 here and on line 31		55	P53721 (2006)
DA				_ Www.pas.i (2006)

Form 4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

OMB No. 1545-0074

**ZUU**b

Attachment Sequence No. 3

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

Your social security number 282-32-8905

Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING Did you actively participate in the operation of this farm during 2006 (see instructions)? Gross Farm Rental Income-Based on Production. Include amounts converted to cash or the equivalent. 30,084 Income from production of livestock, produce, grains, and other crops 499 2b Taxable amount 499 2b Cooperative distributions (Form(s) 1099-PATR) 2a 2a 374 2,37<u>4</u> **3b** Taxable amount Agricultural program payments (see instructions) 3a 3b 3a Commodity Credit Corporation (CCC) loans (see instructions): 4 4a CCC loans reported under election ..... CCC loans forfeited 4b 4c Taxable amount 4c b Crop insurance proceeds and federal crop disaster payments (see instructions): 5 5b Taxable amount If election to defer to 2007 is attached, check here 5d Amount deferred from 2005 5d Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 32,957 total here and on Schedule E (Form 1040), line 42 Expenses-Farm Rental Property. Do not include personal or living expenses. Part II Pension and profit-sharing Car and truck expenses (see 21 plans Schedule F instructions). Also attach Form 4562 8 22 Rent or lease: 1,748 Vehicles, machinery, Chemicals 9 9 and equipment (see 10 Conservation expenses (see instructions) instructions) 22a 10 Custom hire (machine work) Other (land, animals, etc.) 22b 11 11 Repairs and maintenance 23 12 Depreciation and section 179 Seeds and plants ..... 3,057 24 expense deduction not 24 claimed elsewhere ..... 25 25 Storage and warehousing 26 Employee benefit programs 26 13 2,496 27 Taxes other than on line 21 (see 28 28 Utilities 13 Schedule F instructions) 29 Veterinary, breeding, and 14 14 Feed 792 medicine 15 15 Fertilizers and lime Freight and trucking ..... 30 16 Other expenses 16 Gasoline, fuel, and oil ..... 17 (specify): 17 Insurance (other than health) ..... 18 18 19 Interest: 30c Mortgage (paid to banks, etc.) 19a 30d b Labor hired (less employment 20 30f credits) (see Schedule F 30g 20 instructions) 9,319 Total expenses. Add lines 8 through 30g (see instructions) 31 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter 23,638 32 it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 If line 32 is a loss, check the box that describes your investment in this activity All investment is at risk. 33a 33 33b Some invest, is not at risk, You may have to complete Form 8582 to determine your deductible loss, regardless of which

For Paperwork Reduction Act Notice, see instructions on back.

box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the **deductible loss** here and on

DAA

Schedule E, line 40

Form 4835 (2006) **P5373** 

Form 1040

#### Qualified Dividends and Capital Gain Tax Worksheet

2006

Name

Taxpayer Identification Number

282-32-8905

ELMER H & NELVA E BRUNSTING

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

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

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

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

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>IA Tax Return (12/31/07) - IA Form 1040 Page 1</u> <u>IA Tax Return (12/31/07) - IA Form 1040 Page 2</u>

IA Tax Return (12/31/07) - IA Schedule A

IA Tax Return (12/31/07) - IA Schedule B

IA Tax Return (12/31/07) - IA Form 126

IA Tax Return (12/31/07) - IA Form 6251

IA Tax Return (12/31/07) - IA Required Statements

IA 1040 Iowa Individual Income Tax Long Form 2007

or fiscal yea	ar be	ginning 2007	and ending								
Your last nam		all spaces. You MUST fill i	Your Social Secu		Your Social Secu	rity Number	•				
A. BRUN		TNG	ELMER H		282-32-	-					
Spouse's last			Spouse's first name/	middle initial	Spouse's Social		nher • c	¬ Che	eck this box if you or	VOLE SPOUSS	Were
B. BRUN			NELVA E	mudie imidai	481-30-	-		X.I	or older as of 12/31/		Weie
		dress (number and street, apartn		er) or PO Box		Are your r	name		Your Occupation		•
13630	-	PINEROCK LN	notic, for or outle marries	., 5. 1 6 550		-	se's name, if	.	RETIRED		
City, State, ZI		TIVERCORE DIV					, and your		Spouse's Occupat	ion	
HOUST		1	TX 77079-	5914			ne same as ar's retum?		RETIRED		
			122 11015	3311				10 F	Residence	on 12/31/07	
		Status: Mark one box only.	anndert en anether	nomon's love	rotum?	YES	NO A	<u>'</u>	County No.	Sch.Dist.No	o. ●
		: Were you claimed as a de				ILS _	NO A			istrict Name	-
		ed filing a joint return. (Two-in ed filing separately on this co							301001 D	ISITICI INATTIE	İ
- N		d filing separate returns.	ливней тешті. Зро	use use coluin	SSN:				income: \$		-
<del>4</del>   S	pous	e's name:	- If evelifying names	is not alaimed as		rotum onto	r the nement			Number below	
		of household with qualifying person			s a dependent on this	retum, eme	i the person		and Social Security	Number below	v.
	≀ualit	ying widow(er) with dependent				- 1 1-1\		SSN:	1 10		
STEP 3			Credit: Enter 1 (Enter						1 X\$ 40		<u>40</u> 20
Exemptions	s		ach spouse who is 65						X \$20		20
	_		ts: Enter 1 for each						X \$40		60
			names of dependen	ts nere:					eTOTA		60
		SPOUSE a. Personal							1 X \$ 40		40
		status 3)	5 or older and/or 1								20
	_	c. Dependen	ts: Enter 1 for each	dependent				. 🗻	×\$ <u>40</u>		
		d. Enter first	names of dependen	ts here:					e. TOTA		60
					Spouse/Status 3	<b>A</b> . Y	ou or Joint	В.	Spouse/Status 3	A. You o	r Joint
STEP 4	1.	Wages, salaries, tips, etc.		1	0 600		0 701				
		Taxable interest income. If more than		2. —	2,699		2,701				
Figure	3.	Ordinary dividend income. If more than	n \$1,500, complete Sch. B		10,709		10,712	<u>.</u>			
your	4.	Alimony received						_			
gross		Business income/(loss) from Fed						_			
income		Capital gain/(loss) from Federal			2,203		2,203	<u> </u>			
	7.	Other gains/(losses) from Feder	al form 4797					_			
		Taxable IRA distributions					2,700				
	9.	Taxable pensions and annuities	·	<sup>9.</sup>			20,696	2_			
		Rents, royalties, partnerships, e					25 <b>,</b> 335	<u> </u>			
	11.	Farm income/(loss) from Federa	al Schedule F					_			
		Unemployment compensation .						_			
i	13.	Taxable Social Security benefits	s	13	2,709		7,070	<u>)</u>			
<b> </b>		Other income, gambling income, bonu		14				_	40 506		445
e e	<u>15.</u>	GROSS INCOME. ADD lines 1	<u> -14</u>				15.		19 <b>,</b> 736 .	<u> </u>	417
STEP 5		Payments to an IRA, KEOGH of				. <del></del>		_			
onche Seignie	17.	One-half of self-employment tax	·	17		. <del></del>	,	_			
	18.	Health insurance deduction		18	1,270		1,270	<u>)</u>			
g your		Penalty on early withdrawal of s		40				_			
चूँ adjust-						<del></del>	<u> </u>	<del></del>			
adjust-	21.	Pension/retirement income excl	lusion	21	685	<u> </u>	11,315	<u> </u>			
္တာ to		Moving expense deduction from						_			
	23.	lowa capital gains deduction.	,,,,,	23		<u> </u>		_			
Staple	24.	Other adjustments		24	· · · · · · · · · · · · · · · · · · ·			_			
rig Tig	25.	Total adjustments. ADD lines 10	6-24				25.		<u>1,955</u>		2,585
<b>⇔</b>	26.	NET INCOME. SUBTRACT line	e 25 from line 15				26		17,781	58	8,832
STEP 6	27.	Federal income tax refund / over	erpayment received in 2	2007 27	541	<b>_</b>	1,316	<u> </u>			
Figure	28.	Self-employment/household em	ployment taxes	28		<b>_</b>					
your	29.	Addition for Federal taxes. ADD	lines 27 and 28				29	·	541		316
Federal	30.	Total, ADD lines 26 and 29					30		18,322	60	<u>,148</u>
tax	31.	Federal tax withheld		31				_			
addition	32.	Federal estimated tax payments	made in 2007	32	3,605		<u>11,015</u>	<u> </u>			
and		Additional Federal tax paid in 20						_			
deduc-	34.	Deduction for Federal taxes. AD	DD lines 31, 32, and 33				34		3,605	11	,015
tion	35.	BALANCE. SUBTRACT line 3-	4 from line 30. Enter he	re and on line 36	6, side 2		35		14,717	P5379	<b>5</b> 133
CS										1 001 - (0107)	<sub>171</sub>   <b>117</b>

Date

This return is due April 30, 2008.

Address

712**-**722-<u>3375</u>

Telephone Number Mailing Addresses: See lines 70 and 75 above.

Spouse's Signature

Daytime Telephone Number

42-1277139

# 2007 IA 1040 Schedule A

#### **Iowa Itemized Deductions**

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

٠,			al Security Number	
NOTE: If you	have	e Federal Bonus Depreciation, please see the 2007 Expanded Instructions on ou Do not include health insurance premiums deducted on IA 1040, line 18.	r Web site.	
Medical and	1.	Medical and dental expenses		
Dental	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus		
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2.		
·	3.	Subtract line 2 from line 1. If less than zero, enter zero.		0
Taxes	4.	State and Local (Check only one box):		
You	"	a Other state and local income taxes. Do not include lowa Income Tax. Include School District Surtax and EMS Surtax paid in 2007 OR 4.	,	
Paid		b General sales taxes only from line 5b of the Federal Schedule A.		
	5.	Real estate taxes	<u>) 3</u>	
	6.	Personal property taxes, including vehicle registration	00	
	7.	Other taxes. List the type and amount. 7.		
	8.	amount. 7Add amounts on lines 4, 5, 6, and 7. Enter the total here.	g	1,058
	1			1,000
Interest	9a	Home mortgage interest and points reported on Federal form 1098 9a		
You	9b	Home mortgage interest not reported on Federal form 1098		
Paid	10.	Points not reported on Federal form 1098		
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach Federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.	, 13,	
Gifts	14.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant	) E	
to		Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 53) 14 3, 98		
Charity	15.	Other than by cash or check. You must attach Federal form 8283 if more than \$500. 15.		
	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 16.		
	17.	Add lines 14 through 16. Enter total here.	17.	3 <b>,</b> 985
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach Federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required19.		
and	20.	Tax preparation fees 20	<u>—</u>	
Misc.	21.	Other expenses. List type and		
Deductions		amount. SEE STATEMENT 1 21. 14		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here	10	
	23.	Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus		
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here	99	
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		0
Other Misc.	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type		
Deductions		and amount.	25.	
Total	26.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,		
Itemized	20.	from line 14 of the IA 1040 is \$156,400 or less (\$78,200 or less if married filing separately		
Deductions		for Federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	5,043
Deductions		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,	20.	<u> </u>
		from line 14 of the IA 1040* is more than \$156,400 (\$78,200 if married filing separately		
		for Federal tax purposes), you must complete the lowa Itemized Deductions Worksheet, IA 104,		
		to calculate your total deductions.		
·	<del> </del>	If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.  mplete lines 27 through 31 ONLY if you are using filing status 3 or 4.  SPOUSE		OU
Proration	l _	Enter the lowa net income of both spouses from IA 1040, line 26 27b. 17,781		58,832
of	27.	Total fowa net income, add columns 27a and 27b. Enter the total here.		76,613
Deductions	28.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		76.791%
Between	29.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A (YO		3,873
Spouses	30.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. A	· · · · · · · · · · · · · · · · · · ·	<u> </u>
	31.		SE) 31	1,170
41-004a (9/13/07)		filing status 4, enter this amount on line 39, Col. A of your spouse's return		•
CS		ii you mou i ouoru, foron, see iiile 21, ii i ouorui foronze, see iiile 4.	P5	378

# 2007 IA 1040 Schedule B

# www.state.ia.us/tax

#### Interest and Dividend Income

Name(s) as	shown	on	page	1 of	the IA	1040
ETMED	П	۲	NET	177N	г.	DDIIMOTIN

Social Security Number 282-32-8905

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

PART I:

You must complete this part if you received more than \$1,500 in interest in 2007. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative

INTEREST

banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities. For each payer, indicate the type of account. If the interest was earned by you, check the column labeled

INCOME

"Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check one for each payer			ARGUNT	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
EDWARD JONES			Χ	2,471	
EDWARD JONES			X	2,929	
		<u> </u>	ļ		
		<del> </del>		, <u></u>	
		<del> </del>	<del> </del>		
Total Taxable Interest Income.	· · · · · · · · · · · · · · · · · · ·	1	1		
Add the amounts; enter here and on IA 1040, line 2	<u></u>			5,400	

PART II:

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

DIVIDEND

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

INCOME

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

Dividend Income, List Names of All Pavers.

	Check o			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION			Χ	3,851
DEERE & CO			Х	1,063
EDWARD JONES			Х	16,507
			-	
				·
	1		L	
Total Taxable Dividend Income.				01 401
Add the amounts; enter here and on IA 1040, line 3			. ,	21,421

41-004b (7/17/07)

### Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040ELMER_H & NELVA E BRUNSTING			cial Security Number 82-32-8905
	OU MUS	T FILE THIS FOR	
You are a nonresident of Iowa $\overline{X}$			of lowa with income
_ <b>_</b>		lowa sources, or	
You are a part-year resident of lowa		are a part-year lo	wa resident
Date moved into Iowa:			
	<ul> <li>Attach</li> </ul>	this form and a c	opy of your Federal
Date moved out of lowa:		to your lowa retur	
			e income on the IA 126.
			ig filing status 3 or 4.
Your spouse is a part-year resident of lowa			
Date moved into lowa:		IOWA-SOUR	CE INCOME
and/or			
Date moved out of lowa:		SPOUSE	A. YOU OR JOINT
	Filin	g Status 3 Only	
1. Whates relation time etc.	4		
1. Wages, salaries, tips, etc.	·· '. —		
Taxable interest income     Ordinary divideed income	·· 2. —	<del></del>	
Ordinary dividend income  A Alimony received.	3. —	· · · · · · · · · · · · · · · · · · ·	
4. Alimony received	4. —		
5. Business income or (loss)	5. —		<del></del>
6. Capital gain or (loss)	6. —		
7. Other gains or (losses)	7		
8. Taxable IRA distributions	8. —		
9. Taxable pensions and annuities	<sup>9.</sup> —	· · · · · · · · · · · · · · · · · · ·	
10. Rents, royalties, partnerships, estates, etc.	<sup>10.</sup> —		25,335
11. Farm income or (loss)	., 11		
12. Unemployment compensation	12		
13. Taxable Social Security benefits.	, <sup>13.</sup> _		
14. Other income, gambling income, bonus depreciation			
adjustment	14		
15. GROSS INCOME. ADD lines 1-14.	15		<u></u>
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16		· · · · · · · · · · · · · · · · · · ·
17. Deduction for self-employment tax	17		
18. Health insurance deduction	18		
19. Penalty on early withdrawal of savings	19		
20. Alimony paid	20		
21. Pension/retirement income exclusion			
22. Moving expense deduction into Iowa only	22		
23. lowa capital gains deduction	23.		
24. Other adjustments	~ .		
25. Total adjustments. ADD lines 16-24.	25		
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26.		25,335
27. All-source net income from line 26, IA 1040	27.	17,781	
	<u> </u>	100.0%	
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.	28.		% 43.06%
29. Nonresident/part-year resident credit percentage:			
Subtract the percentage on line 28 from 100.0%.	29	100.00	% 56.94 %
30. lowa tax on total income from line 43, IA 1040	30.	470	
31. Total credits from line 49, IA 1040	31.	61	
32. Tax after credits. Subtract line 31 from line 30.	32.	410	
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	410	
			OUNT ON LINE 51 OF IA 1040

www.state.ia.us/tax \_\_

	lowa Minimum Ta	x Computation
Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.	
ELMER H BRUNSTING	282-32-8905	
PART I: Adjustments and Preferences, see instructions		····
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start	rt on line 7.	
Medical and dental (line 2, federal form 6251)	1	
2. Taxes (line 3, federal form 6251 less any lowa income tax included on that line)		1,058
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form		
4. Miscellaneous itemized deductions (line 5, federal form 6251)		
5. Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line)	5. <u> </u>	
6. Investment interest (line 8, federal form 6251 less interest and expense related to private		0
activity bonds issued after 8/7/86)		0
7. Post - 1986 depreciation (line 17, federal form 6251)		
8. Adjusted gain or loss (line 16, federal form 6251)		
9. Incentive stock options (line 13, federal form 6251)		
10. Passive activities (line 18, federal form 6251)		-
<ul><li>11. Beneficiaries of estates and trusts (line 14, federal form 6251)</li><li>12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.</li></ul>	11	
a. Circulation expenditures (In. 20) a h. Patron's adjustment h b. Depreciation (pre-1987) b. i. Pollution control facilities i.		
	· · · ·	
e. Long-term contracts (line 21) e		
g. Mining costs (line 22) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12		1,058
10. Total Adjustments and Preferences. Combine miles 1 anough 12	·····	
PART II: Alternative Minimum Taxable Income		<del></del>
14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14	45,260
15. Net operating loss deduction. Do not enter as a negative amount		
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$156,400 (more than \$78,200 if		
married filing separately for federal purposes), see instructions for amount to enter on this line		)
17. Combine lines 14, 15 and 16		45,260
18. Add lines 13 and 17	40	10010
19. Alternative tax net operating loss deduction (see instructions)		
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	16 010
	·····	
PART III: Exemption Amount and Alternative Minimum Tax		
21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(	er)) 21	17,500
22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying wido	w(er)) 22	75,000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23	0
24. Multiply line 23 by 25% (0.25)	24	
25. Subtract line 24 from line 21. If result is zero or less, enter zero	25	17,500
26. Subtract line 25 from line 20	^^	28,818
27. Multiply line 26 by 6.7% (0.067)	27	1,931
28. Regular tax after credits. See instructions.	28	2 <b>,</b> 558
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041,		
line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29	0
	<del></del>	
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.		05 005
30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter		<u>25,335</u>
31. Total net income plus total adjustments and preferences (see instructions)		
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32	0.423
33. Jowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041,		^
line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.		U
* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust.		<b>P5381</b> (7/23/07)
re .		<del>-</del> -

# 000065 BRUNSTING, ELMER H & NELVA E 282-32-8905 **Iowa Statements**

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

Description	Aı	<u>mount</u>
OTHER INVESTMENT EXPENSE	· \$	40
SAFE DEPOSIT BOX		100
TOTAL	\$	140

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/07) - Form 1040 Page 1

US Tax Return (12/31/07) - Form 1040 Page 2

US Tax Return (12/31/07) - Schedule B

US Tax Return (12/31/07) - Schedule D Page 1

US Tax Return (12/31/07) - Schedule D Page 2

US Tax Return (12/31/07) - Schedule E Page 2

US Tax Return (12/31/07) - Form 6251 Page 1

US Tax Return (12/31/07) - Form 6251 Page 2

US Tax Return (12/31/07) - Form 4835 - SHARE CROP

US Tax Return (12/31/07) - Capital Gain Tax Worksheet

<b>104</b> 0	)	Department of the Treasury—Internal Revenue Service  U.S. Individual Income Tax Return	<b>2007</b>	99) IRS Use Only	–Do not write	or staple in this space.			
	Τ.	For the year Jan. 1-Dec. 31, 2007, or other tax year beginning	, 2007,	ending , 20		OMB No. 1545-0074			
Label	L	Your first name and initial Last name			Your soc	r social security number			
(See	В	ELMER H BRUNSTING			282-	282-32-8905			
instructions on page 12.)	E	If a joint return, spouse's first name and initial Last name			Spouse's	Spouse's social security number			
Use the IRS	L	NELVA E BRUNSTING			481-	481-30-4685			
iabel.	н	Home address (number and street). If you have a P.O. box, see	page 12.	Apt. no.		You must enter			
Otherwise, please print	E R	13630 PINEROCK LN			<b>A</b> )	your SSN(s) above.			
or type.	E	City, town or post office, state, and ZIP code. If you have a forei		: 12.	Checki	ng a box below will not			
Presidential			079-5914		change	your tax or refund.			
Election Campai	gn 🕨	Check here if you, or your spouse if filing jointly, want \$3 t			<b>)</b>	You Spouse			
	1 _	Single	4 Head of hithe qualify	ousehold (with qualifying ing person is a child but	not your deper	ndent, enter			
Filing Status	2 ∑	Married filing jointly (even if only one had income)	this child's	name here.		<del></del>			
Check only	3	nt child (see pa	age 14)						
one box.									
	6a	Yourself. If someone can claim you as a dependent,	do not check box	6a		Boxes checked on 6a and 6b			
Exemptions	b	X Spouse				No. of children			
	С	Dependents:	(2) Dependent's	<b>(3)</b> Depen		) ✓ if on ac who. al. child • lived with you			
			social security num	relationshi	o to for	child cr. (see • did not live with			
		(1) First name Last name		you		ge 15) you due to divorce or separation			
						(see page 16)			
If more than four						Dependents on 6c			
dependents, see page 15.						not entered above.			
page 15.						Add numbers on			
	d	Total number of exemptions claimed			<del></del>	lines above			
_	7			,		1			
Income	8a	Taxable interest. Attach Schedule B if required		.,	8a	19,50			
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a	81		, 929				
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required			9a	000			
attach Forms W-2G and	b	Qualified dividends (see page 19)	9t	16	,420				
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local inco	10						
was withheld.	11	Alimony received							
If you did not	12	Business income or (loss). Attach Schedule C or C-EZ			12				
get a W-2,	13	Capital gain or (loss). Attach Schedule D if required. If not require	ed, check here 🕨			4,40			
see page 19.	14	Other gains or (losses). Attach Form 4797	ı		14				
	15a	IRA distributions 15a	b Tax	able amount (see pa	ge 21) 15t				
	16a	Pensions and annuities 16a		able amount (see pa					
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations,	, trusts, etc. Attach	Schedule E	17	25,33			
not attach, any	18	Farm income or (loss). Attach Schedule F			18				
payment. Also, please use	19	Unemployment compensation			19				
Form 1040-V.	20a	Social security benefits 20a 28	8,762 <b>b</b> Tax	able amount (see pa	ge 24) <b>20</b> b	24,448			
	21	Other income. List type and amount (see page 24)			21				
	22	Add the amounts in the far right column for lines 7 through	h 21. This is your t	total income	▶ 22	119,920			
	23	Educator expenses (see page 26)	23						
Adjusted	24	Certain business expenses of reservists, performing artist	sts, and						
Gross		fee-basis government officials. Attach Form 2106 or 2106							
Income	25	Health savings account deduction. Attach Form 8889	25						
	26	Moving expenses. Attach Form 3903	26						
	27	One-half of self-employment tax. Attach Schedule SE	27						
	28	Self-employed SEP, SIMPLE, and qualified plans	28						
	29	Self-employed health insurance deduction (see page 26)							
	30	Penalty on early withdrawal of savings	30						
	31a	Alimony paid <b>b</b> Recipient's SSN ▶	31a	·					
	32	IRA deduction (see page 27)	32						
	33	Student loan interest deduction (see page 30)	33						
	34	Tuition and fees deduction. Attach Form 8917	34	.					
	35	Domestic production activities deduction. Attach Form 89	903 35		Sal.				
					1	i .			
	36	Add lines 23 through 31a and 32 through 35			36				

000065 Form 1040 (2007)	ELMI	ER H & NELVA E BRUNSTING	28	2-32-8905 Page <b>2</b>
Tax	38	Amount from line 37 (adjusted gross income)	38	119,926
and	39a	Check X You were born before January 2, 1943, Blind. Total boxes	3, 1	<del> </del>
Credits		if.	2	
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here	• ∏ ∴	
Deduction	- 40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,800
• People who	41	Subtract line 40 from line 38	41	107,126
checked any	42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	42	6 <b>,</b> 800
box on line 39a or 39b <b>or</b>	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	100,326
who can be claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972		
dependent,		c Form(s) 8889	44	15,853
see page 31.	45	Alternative minimum tax (see page 36). Attach Form 6251	45	
• All others:	46	Add lines 44 and 45	▶ 46	15,853
Single or Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$5,350	48	Credit for the elderly or the disabled. Attach Schedule R 48		
\$5,350	49	Education credits. Attach Form 8863 49		
Married filing jointly or	50	Residential energy credits. Attach Form 5695 50		
Qualifying	51	Foreign tax credit. Attach Form 1116 if required 51	7	
widow(er), \$10,700	52	Child tax credit (see page 39). Attach Form 8901 if required 52		
Head of	53	Retirement savings contributions credit. Attach Form 8880 53		
household,	54	Credits from: a Form 8396 b Form 8859 c Form 8839 54		
\$7,850	55	Other credits: a Form 3800 b Form 8801		
		c Form55		
	56	Add lines 47 through 55. These are your total credits	56	7
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-		15,846
Othor	58	Self-employment tax. Attach Schedule SE	58	
Other	59	Unreported social security and Medicare tax from: a Form 4137 b Form 8919	59	
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		
	61	Advance earned income credit payments from Form(s) W-2, box 9	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your total tax	▶ 63	15,846
	64	Federal income tax withheld from Forms W-2 and 1099 64		
Payments	65	2007 estimated tax payments and amount applied from 2006 return 65 14, 1	.60	
If you have a	- 66a	Earned income credit (EIC) 66a		
qualifying	_ 	Nontaxable combat pay election ▶ 66b		
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 59) 67		
	68	Additional child tax credit. Attach Form 8812 68		
	69	Amount paid with request for extension to file (see page 59) 69		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 70		
	71	Refundable credit for prior year minimum tax from Form 8801, line 27		
	72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	<b>▶</b> 72	14,160
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	
Direct deposit?	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	
See page 59 and fill in 74b,	<b>▶</b> b	Routing number 111000025 ▶ c Type: X Checking Savings		
74c, and 74d,	<b>▶</b> d	Account number 008519001143		
or Form 8888.	75	Amount of line 73 you want applied to your 2008 estimated tax > 75		
Amount	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60	▶ 76	1,686
You Owe	77	Estimated tax penalty (see page 61) 77		
Third Party	Do you	I want to allow another person to discuss this return with the IRS (see page 61)? $X$ Yes. Con	nplete the fo	ollowing. No
Designee	Designe		(v) ►	
	name	► PREPARER Phone n		
Sign	belief, th	enalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the ley are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which	preparer has	any knowledge.
Here	Your sig	·		Daytime phone number
Joint return? See page 13.		RETIRED		
Keep a copy for your	Spouse's	s signature. If a joint return, <b>both</b> must sign.  Date Spouse's occupation		
records.	<del>.</del>	RETIRED		
	Preparer	• Check if		Preparer's SSN or PTIN
Paid	signature	RECHARD R RELEASE		P00144154
Preparer's	Firm's n	E 4 O MODELL MATTHE ALTERNITY	EIN	42-1277139
Use Only		self-employed), 540 NORTH MAIN AVENUE	Phone	
	auuress,	and ZIP code SIOUX CENTER IA 51250-1824	112	-722-3375 <b>D5395</b> 0
DAA				P538540 (2007)

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

ELMER H & NELVA E BRUNSTING

Your social security number 282-32-8905

	Schedule B—Interest and Ordinary Dividends		Attachment Sequence No. <b>08</b>
1	List name of payer. If any interest is from a seller-financed mortgage and the		Amount
Part I	buyer used the property as a personal residence, see page B-1 and list this	1 [	
Interest	interest first. Also, show that buyer's social security number and address		
	BANK OF AMERICA		16,953
(See page B-1	DEPT OF TREASURY H BONDS		80
and the	EDWARD JONES		2,471
instructions for			
Form 1040, line 8a.)			
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 1	
Note. If you		<sup>1</sup>  -	
received a Form	······································		
1099-INT, Form		<b> </b> -	<del></del>
1099-OID, or	· · · · · · · · · · · · · · · · · · ·	⊢	·····
substitute statement from		-	<del></del>
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	2	19,504
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.	1	
	Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4	19,504
N	ote. If line 4 is over \$1,500, you must complete Part III.	] L	Amount
5	List name of payer ▶		
Part II	CHEVRON CORPORATION		3,851
Ordinary	DEERE & CO		1,063
Dividends	EDWARD JONES		16,507
(See page B-1			
and the			
instructions for			
Form 1040, line 9a.)			
inic sa.,			
		<del> </del>	<del> </del>
		5	···
Note. If you	,	"  -	·
received a Form		<b>!</b> ⊢	
1099-DIV or substitute		1 H	
statement from	· · · · · · · · · · · · · · · · · · ·	-	
a brokerage firm,		-	
list the firm's		-	
name as the payer and enter		-	
the ordinary		-	
dividends shown		l	
on that form.		_	
		<b> </b>	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a	6	21,421
	ote. If line 6 is over \$1,500, you must complete Part III.		
	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had		Vos. No.
	reign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes No
	At any time during 2007, did you have an interest in or a signature or other authority over a financial		
Accounts	account in a foreign country, such as a bank account, securities account, or other financial account?		
and Trusts	See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		
1	If "Yes," enter the name of the foreign country		
(See 8	During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a		
page B-2.)	foreign trust? If "Yes," you may have to file Form 3520. See page B-2		
		<del></del>	

#### SCHEDULE D (Form 1040)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

Attachment Sequence No.

Department of the Treasury Internal Revenue Service

Name(s) shown on return ELMER H & NELVA E BRUNSTING Your social security number 282-32-8905

	(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 ba (see page D-7 of the instructions)		(f) Gain or (loss) Subtract (e) from (d)
	REGENT BK DAVIE FL		7/16/07	19,000	19,	000	
		1/11/07	7710707	13,000			
	Enter your short-term totals, if any, from line 2		2				
	Total short-term sales price amount column (d)	ts. Add lines 1 and	2 in	19,000			10 10 10 10 10 10 10 10 10 10 10 10 10 1
	Short-term gain from Form 6252 and s	short-term gain or (	(loss) from Forms 468			4	
	Net short-term gain or (loss) from parts Schedule(s) K-1		ations, estates, and to			5	
	Short-term capital loss carryover. Enter						
	Carryover Worksheet on page D-7 of	f the instructions				6 (	
	Net short-term capital gain or (loss)	. Combine lines 1	through 6 in column (	Th		7	
_	rect ellert term capital gam of (1000)						
P	rt II Long-Term Capital G						
Pa	rt II Long-Term Capital G	ains and Los	ses-Assets Held				(f) Gain or (loss)
Pē	(a) Description of property (Example: 100 sh. XYZ Co.)		(c) Date sold (Mo., day, yr.)	More Than One Y	ear 	esis	(f) Gain or (loss) Subtract (e) from (d)
- -	(a) Description of property	(b) Date	ses-Assets Held	(d) Sales price (see page D-7 of	(e) Cost or other ba	asis	
Pæ	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.) FINANCE	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other ba (see page D-7 of the instructions)	asis	
26	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.) FINANCE	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other ba (see page D-7 of the instructions)	asis	
-	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other ba (see page D-7 of the instructions)	asis	
	(a) Description of property (Example: 100 sh. XYZ Co.)  29000 SH HOUSEHOLD  Enter your long-term totals, if any, from line 9  Total long-term sales price amounts	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS  In Schedule D-1, s. Add lines 8 and	(c) Date sold (Mo., day, yr.)  CORP 6/15/07	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other ba (see page D-7 of the instructions)	asis	
	(a) Description of property (Example: 100 sh. XYZ Co.)  29000 SH HOUSEHOLD  Enter your long-term totals, if any, from line 9  Total long-term sales price amounts column (d)	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS  In Schedule D-1, s. Add lines 8 and	(c) Date sold (Mo., day, yr.)  CORP 6/15/07  9 in 10	(d) Sales price (see page D-7 of the instructions)  29,000	(e) Cost or other ba (see page D-7 of the instructions)	asis	
	(a) Description of property (Example: 100 sh. XYZ Co.)  29000 SH HOUSEHOLD  Enter your long-term totals, if any, from line 9  Total long-term sales price amounts column (d)  Gain from Form 4797, Part I; long-term	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS  In Schedule D-1, s. Add lines 8 and	(c) Date sold (Mo., day, yr.)  CORP 6/15/07  9 in  10  2439 and 6252; and	(d) Sales price (see page D-7 of the instructions)  29,000	(e) Cost or other ba (see page D-7 of the instructions)	asis	
	(a) Description of property (Example: 100 sh. XYZ Co.)  29000 SH HOUSEHOLD  Enter your long-term totals, if any, from line 9  Total long-term sales price amounts column (d)	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS  In Schedule D-1, s. Add lines 8 and an gain from Forms 24 herships, S corpora	(c) Date sold (Mo., day, yr.)  CORP 6/15/07  9 in 10  2439 and 6252; and traffons, estates, and tr	(d) Sales price (see page D-7 of the instructions)  29,000  long-term gain or	(e) Cost or other ba (see page D-7 of the instructions)	0 0 0 0	
	(a) Description of property (Example: 100 sh. XYZ Co.)  29000 SH HOUSEHOLD  Enter your long-term totals, if any, from line 9  Total long-term sales price amounts column (d)  Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88  Net long-term gain or (loss) from partr Schedule(s) K-1  Capital gain distributions. See page Descriptions	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS  In Schedule D-1, s. Add lines 8 and gain from Forms 24 herships, S corpora	(c) Date sold (Mo., day, yr.)  CORP 6/15/07  9 9 in 10 2439 and 6252; and trans.	(d) Sales price (see page D-7 of the instructions)  29,000	(e) Cost or other ba (see page D-7 of the instructions)	11	
	(a) Description of property (Example: 100 sh. XYZ Co.)  29000 SH HOUSEHOLD  Enter your long-term totals, if any, from line 9  Total long-term sales price amounts column (d)  Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88  Net long-term gain or (loss) from partr Schedule(s) K-1  Capital gain distributions. See page D. Long-term capital loss carryover. Enter	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS  In Schedule D-1, s. Add lines 8 and an gain from Forms 24 herships, S corpora	(c) Date sold (Mo., day, yr.)  CORP 6/15/07  9 in  10  2439 and 6252; and ations, estates, and trues, from line 15 of you	(d) Sales price (see page D-7 of the instructions)  29,000  29,000  long-term gain or  usts from	(e) Cost or other be (see page D-7 of the instructions)  29,	11 12	Subtract (e) from (d)
Pa 3 4 4 5	(a) Description of property (Example: 100 sh. XYZ Co.)  29000 SH HOUSEHOLD  Enter your long-term totals, if any, from line 9  Total long-term sales price amounts column (d)  Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88  Net long-term gain or (loss) from partr Schedule(s) K-1  Capital gain distributions. See page Descriptions	(b) Date acquired (Mo., day, yr.) FINANCE VARIOUS  In Schedule D-1, s. Add lines 8 and an gain from Forms 24 herships, S corpora	(c) Date sold (Mo., day, yr.)  CORP 6/15/07  9 in 10  2439 and 6252; and ations, estates, and trues, from line 15 of you	(d) Sales price (see page D-7 of the instructions)  29,000  29,000  long-term gain or  usts from	(e) Cost or other be (see page D-7 of the instructions)  29,	11 12	Subtract (e) from (d)

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

Schedule D (Form 1040) 2007

Page 2

Pa	eart III Summary		
16	Combine lines 7 and 15 and enter the result	16	4,406
	If line 16 is:		
	A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then		
	go to line 17 below.		
	<ul> <li>A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> </ul>		
	<ul> <li>Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR,</li> </ul>		
	line 14. Then go to line 22.		
17	Are lines 15 and 16 <b>both</b> 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?		
20	real		
	Yes, Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for		
	Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the		
	Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and		
	22 below.		
	IST 40 1 Les antentes and an Form 4040 line 42 or Form 4040ND line 14 the smaller		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:		
	OI.	Received	
	The loss on line 16 or	21	)
	• (\$3,000), or if married filing separately, (\$1,500)		
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	De very have qualified dividends on Form 1040, line 9h or Form 1040NP, line 10h?		
22			110
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).		
	No. Complete the rest of Form 1040 or Form 1040NR.		
	16. Compate the reactor form force of Committee Control		

Schi	edule F (For	m 1040) 2007					Attac	hment	Segue	ence	No. 13		Page 2
		return. Do not enter name and so	cial security number if shown	on other side.							ecurity r	umber	
E-	TMED I	H & NELVA E BRU	INSTINC					-   .	282-	.32.	-890!	5	
_		RS compares amounts reported		amounts shown on S	Schedule(s	) K-1.			202	<u> </u>	050.	<del>'</del>	
selpred or	art II	Income or Loss From which any amount is not at ri	Partnerships and	S Corporations	Note. If	f you rep	oort a los	ss from 198. S	an at-	risk a e E-1	ctivity fo	r	
	Are you rep	orting any loss not allowed in											
	-	passive activity (if that loss wa								] Ye	s X	No	
	If you answe	ered "Yes," see page E-6 befo	ere completing this section	ı									
28			(a) Name		partner	ter P for ship; S proration	(c) Chec foreign partnersh	1	ìdent	identification any			neck if nount is it risk
— A					- 1.5.55	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Ī				, ,,,,,	
<u></u> В													
<u>=</u> — С													
D													
		Passive Income and I	_oss			Nonpa	assive li	ncome	and L	oss			
	٠,	Passive loss allowed Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpas from Sche		d	(i) Section				(j) Nonpassive income from Schedule K-1		
A													
<u></u> В													
С													
D													
29a	Totals	4 43					10.115				USant local in		
b	Totals						-					*	
30	Add colur	nns (g) and (j) of line 29a							-	30			
31		nns (f), (h), and (i) of line 29b							-	31	<u> </u>		
32		tnership and S corporation i		ne lines 30 and 31. I	Enter the								
Sec. 200		re and include in the total on lin		<u> </u>	<u> </u>					32	l		
	art III	Income or Loss From	Estates and Trust	S							(5)		
33			(a) Name							(b) Employer identification number			
<u> </u>			· · · · · · · · · · · · · · · · · · ·										
<u>B</u>				<del></del>	<del></del>			·					
		Passive Income					Nonpas		ncome	and			f
		ve deduction or loss allowed Form 8582 if required)	(d) Passive in from <b>Schedul</b>		•	•	tion or los edule K-					r income hedule K	
<u>A</u>	ļ												
<u>B</u>	l			2023			#45 T FG						
34a													
b			<u> </u>							25	Ī		
35		nns (d) and (f) of line 34a							···· ├	35 36	,		<del></del>
36 37		nns (c) and (e) of line 34b ate and trust income or (los	s) Combine lines 25 and	36 Enter the result	here and				├	50			
31		the total on line 41 below	s). Combine lines to and	oo. Enter the result	nore and					37	1		
P	art IV	Income or Loss From	Real Estate Morto	age Investmen	t Condu	uits (R	EMIC	s)-Re	sidua		lder		
38		(a) Name	(b) Employer identification number	(c) Excess inclusion Schedules Q, lin	n from ne 2c	( <b>d</b> ) Tax	able incor	ne (net	loss)		(e) In	come from	
			Identification number	(see page E-	0			<b>3 42</b> , III.	3 15	1.45	1		
				.d- :- the total an ii-	- 44 holes					39			
39 D	Combine art V	columns (d) and (e) only. Enter Summary	a ule result nere and incit	rue in the total on th	e → i beiov				···· 1.	29	<u> </u>		
		rental income or (loss) from F	orm 4835. Also, complete	line 42 helow						40		2	5,335
40 41		ome or (loss). Combine lines 26, 3					 040NR. li	ine 18		41		2	
42		iation of farming and fishing					,					115 41	
***		ng income reported on Form 48											
		x 14, code B; Schedule K-1 (F		-									
	,,	K-1 (Form 1041), line 14, cod	•		42	magnesia and a second s		36 <b>,</b>	761				
43	Reconcil	iation for real estate profess	sionals. If you were a rea		1	1							
		nal (see page E-2), enter the r e on Form 1040 or Form 1040				. 36							
		you materially participated und			43				840			<del>.</del>	<u> </u>
DAA	\		·							Sch	edule 🗜	(わるな	<b>9</b> 0) 2007

Form 625'

Alternative Minimum Tax-Individuals

▶See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment Sequence No.

Department of the Treasury Internal Revenue Service (99

Name(s) shown on Form 1040 or Form 1040NR

Your social security number 282-32-8905

E	ELMER H & NELVA E BRUNSTING	282-32-8	905
F	Part I Alternative Minimum Taxable Income (See instructions for how to complete ea	ach 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.)		<u>119,926</u>
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), line 9		
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	
	If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter the amount from		
	line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)	6 (	
7	Tax refund from Form 1040, line 10 or line 21	7 (	
8	Investment interest expense (difference between regular tax and AMT)		
9	Depletion (difference between regular tax and AMT):		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		
	Interest from specified private activity bonds exempt from the regular tax	1 1	684
	Qualified small business stock (7% of gain excluded under section 1202)		
	Exercise of incentive stock options (excess of AMT income over regular tax income)		
	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		
	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		
	Disposition of property (difference between AMT and regular tax gain or loss)	1 1	
	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
	Passive activities (difference between AMT and regular tax income or loss)		0
	Loss limitations (difference between AMT and regular tax income or loss)		0
	Circulation costs (difference between regular tax and AMT)		
	Long-term contracts (difference between AMT and regular tax income)		
	Mining costs (difference between regular tax and AMT)		
22	Research and experimental costs (difference between regular tax and AMT)	23	
	Income from certain installment sales before January 1, 1987		
	Intangible drilling costs preference		
	Other adjustments, including income-based related adjustments		
21	Alternative tax net operating loss deduction  Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line		
28	28 is more than \$207,500, see page 7 of the instructions.)	28	120,610
		20	120,010
	Part II Alternative Minimum Tax		· · · · · · · · · · · · · · · · · · ·
29	Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)		
	IF your filing status is AND line 28 is not over THEN enter on line 29	···	
	Single or head of household \$112,500 \$44,350		
	Married filing jointly or qualifying widow(er) 150,000 66,250		66,250
	Married filing separately 75,000 33,125	29	00,230
	If line 28 is <b>over</b> the amount shown above for your filing status, see page 7 of the instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35		E4 260
	and skip the rest of Part II	30	54,360
31			
	<ul> <li>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</li> </ul>		11 042
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	31	11,843
	• 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.		-
	Alternative minimum tax foreign tax credit (see page 8 of the instructions)		11 000
	Tentative minimum tax. Subtract line 32 from line 31	33	11,836
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
	line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured		a= ^
	without using Schedule J (see page 9 of the instructions)	34	<u> 15,846</u>
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on		
_	Form 1040, line 45	35	<u>DF200</u>
Fo	r Paperwork Reduction Act Notice, see page 10 of the instructions.		P53921 (2007)

Form 6251 (2007)

P	art 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		F.4. 0.60
	line 3 of the worksheet on page 8 of the instructions		36	54,360
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line	1 1		
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for	1 1		
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if			
	necessary) (see page 9 of the instructions). If you are filing Form 2555 or			
	2555-EZ, see page 10 of the instructions for the amount to enter	37	20,826	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the			
	AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555			
	or 2555-EZ, see page 10 of the instructions for the amount to enter	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or			
	the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and			
	enter the smaller of that result or the amount from line 10 of the Schedule			
	D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing			
	Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to			
		39	20,826	
40	enter  Enter the amallar of line 36 or line 39		2000.200.00	20,826
40	Enter the smaller of line 36 or line 39			
	Subtract line 40 from line 36		41	33,534
	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41	1 by 26% (26)		
42	Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filling se			
		parately) from the	42	8,719
	result			<u> </u>
43	Enter.			
	• \$63,700 if married filing jointly or qualifying widow(er),	43	63,700	
	• \$31,850 if single or married filing separately, or	43	03,700	
	• \$42,650 if head of household.			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line		3.5	
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If		70 500	
	you did not complete either worksheet for the regular tax, enter -0-	44	79 <u>,500</u>	
		1	_	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0	
46	Enter the smaller of line 36 or line 37	46	20,826	
47	Enter the <b>smaller</b> of line 45 or line 46	47		
48	Multiply line 47 by 5% (.05)		▶ 48	<del></del>
49	Subtract line 47 from line 46	49	20,826	
50	Multiply line 49 by 15% (.15)			3,124
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to	line 51		
	if line 38 is zero or blank, skip lines 51 and 52 and go to line 55. Otherwise, go to	inie 31.		
51	Subtract line 46 from line 40	51		
52	Multiply line 51 by 25% (.25)		52	
53	Add lines 42, 48, 50, and 52		53	11,843
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 3	6 by 26% (.26).		
-	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing se			
	result		- 4	14,134
55	Enter the <b>smaller</b> of line 53 or line 54 here and on line 31. If you are filing Form 2555 o	r 2555-EZ, do not		
	enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the			11,843
_	The state of the s			P539/51 (2007)

Form 4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

2007

Attachment Sequence No. 37

OMB No. 1545-0074

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

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

Your social security number 282-32-8905

Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING No Did you actively participate in the operation of this farm during 2007 (see instructions)? Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent. Part I 34,588 Income from production of livestock, produce, grains, and other crops 728 2b Taxable amount 728 2b 2a Cooperative distributions (Form(s) 1099-PATR) 2a Agricultural program payments (see instructions) 1,445 3b Taxable amount 1,445 3a 3b 3a 4 Commodity Credit Corporation (CCC) loans (see instructions): а CCC loans reported under election ...... 4a CCC loans forfeited ..... 4b 4c Taxable amount b Crop insurance proceeds and federal crop disaster payments (see instructions): 5 Amount received in 2007 ..... 5b Taxable amount 5h If election to defer to 2008 is attached, check here 5d Amount deferred from 2006 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 36,761 total here and on Schedule E (Form 1040), line 42 Part II Expenses—Farm Rental Property. Do not include personal or living expenses. Pension and profit-sharing Car and truck expenses (see 21 Schedule F instructions). Also plans attach Form 4562 8 22 Rent or lease: 1,718 Chemicals ..... 9 Vehicles, machinery, 9 Conservation expenses (see and equipment (see 10 instructions) ..... instructions) 10 Other (land, animals, etc.) 11 22b 11 Custom hire (machine work) Repairs and maintenance Depreciation and section 179 23 23 3,535 Seeds and plants expense deduction not 24 24 Storage and warehousing claimed elsewhere ..... 25 12 26 26 Supplies 13 Employee benefit programs 27 27 Taxes other than on line 21 (see Schedule F instructions) Utilities 13 28 Veterinary, breeding, and 14 29 14 Feed 3,644 medicine ..... Fertilizers and lime 15 15 Freight and trucking 16 30 Other expenses 16 Gasoline, fuel, and oil ..... 17 (specify): 17 18 Insurance (other than health) ..... 18 19 Mortgage (paid to banks, etc.) 19a а Other ..... 19b 30d b 20 Labor hired (less employment 30e credits) (see Schedule F 30f instructions) Total expenses. Add lines 8 through 30g (see instructions) 11,426 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter 25,335 it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 32 33a All investment is at risk 33 If line 32 is a loss, check the box that describes your investment in this activity (see instructions) 33b Some investment is not at risk. You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete

For Paperwork Reduction Act Notice, see instructions on back.

on Schedule E, line 40

Form 6198 before going to Form 8582. In either case, enter the deductible loss here and

DAA

Form 4835 (2007

Form 1040

### Qualified Dividends and Capital Gain Tax Worksheet

2007

Name

Taxpayer Identification Number

282-32-8905

ELMER H & NELVA E BRUNSTING

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

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

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

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

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>IA Tax Return (12/31/08) - IA Form 1040 Page 1</u>

iA Tax Return (12/31/08) - IA Form 1040 Page 2

IA Tax Return (12/31/08) - IA Schedule A

IA Tax Return (12/31/08) - IA Schedule B

IA Tax Return (12/31/08) - IA Form 126

IA Tax Return (12/31/08) - IA Form 6251

IA Tax Return (12/31/08) - IA Carryover Summary Report

# 2008 Iowa Individual Income Tax Long Form IA 1040

or fiscal STEP 1:	year b Fill in	eginning 20 all spaces. You MUST fi	008 and ending ill in your Social Security N	lumbe	r	_				
Your last n	ame		Your first name/middle initi							
BRU	JNS	ring	ELMER H			<del></del>				1
Spouse's la	ast nai	ne	Spouse's first name/middle	initial			IXI		cif you or your sp of 12/31/08.	ouse were
BRU	<u>JNS</u>	<u> </u>	NELVA E				- 65 01			Samuel Alimahaa
Current ma	ailing a	ddress (number and street, ap-	artment, lot or suite number) or F	O Box			ocial Security Numb 32-32-890		Spouse Social S	30-4685
<u>1363</u>	30	PINEROCK LN					r name, your spous			on 12/31/08
City, State,	ZIP						applicable, and yo			School District No.
HOUS	STO	.V	TX 77079-59	L4		address year's re	the same as on lagetum?	st NO	0.0	0000
STEP 2 F	iling	Status: Mark one box on	ıly.				ا تا		00	0000
1	Single	Were you claimed as a dependent	on another person's lowa return?	YES	NO ▲		ependent children fo		•	laimed in Step 3
2	Магті	ed filing a joint return. (Two-inc	come families may benefit by usi	ng statu	is 3 or 4)	Ho	ow many have heat	th care co	overage?	•
3 X	Marrie	d filing separately on this combined i	return. Spouse use column B.		· · · · · · · · · · · · · · · · · · ·	Ho	ow many do not ha	ve health	care coverage?	<u> </u>
4	Marri	ed filing separate returns. se's name:			SSN:			<b>A</b>	Income: \$	
5			erson. If qualifying person is not	claimed	as a dependent on t	his return,	enter the person's	name and	Social Security	Number below.
6		ifying widow(er) with depe			·		•	SSN:	•	
STEP 3		a Pomona	I Credit: Enter 1 (Enter 2 if filing	ioint o	r head of household)				1 x s 40	= <b>\$</b> 40
Exemption	ne		or each spouse who is <b>65 or old</b>						$\frac{1}{1}$ x \$ $\frac{1}{20}$	= \$ 20
Zzempale		mang juntay) j								_
		· ·	•••						e. TOTAL	
		a Pamana	t names of dependents here:  I Credit: Enter 1						1 x s 40	= \$ 40
		SPOUSE							$\frac{1}{1}$ x s $\frac{40}{20}$	= \$ 20
		status 3)	if 65 or older and/or 1 if blind							
			ents: Enter 1 for each dependen	ı				<b>_</b>		= \$60
	<del></del>	a. Enter firs	t names of dependents here:		<b>B</b> 0 (0) (			-	e. TOTAL	
					B. Spouse/Status 3	8 <b>A</b> .	. You or Joint	B. Sp	ouse/Status 3	A. You or Joint
STEP 4				٦	1,655		1,656			
	2			2.	0.633	<del></del>	0.605			
Figure your	3		than \$1,500, complete Sch. B	_	9,622					
gross	4			4						
income	5	Business income/(loss) from	federal Schedule C or C-EZ	5.	1 50/	_ —	1 500			
	6		hedule D if required for federal purpose	-		<u> </u>	<del>-1,500</del>			
	7		deral form 4797		1 50		- 401			
	8	Taxable IRA distributions		8.	1,79		2,431		-	
	9	Taxable pensions and annui	ties	9.			20,716			
	10		s, estates, etc.	10.			30,399			
	11.	Farm income/(loss) from fed-	eral Schedule F	11.						
	12	Unemployment compensation	n	12.						
	13		efits		3,200	<u>5</u> ▲	7,238			
<b> </b>	14		oonus depreciation adjustment				*			
Ψ	15	GROSS INCOME. ADD line	es 1-14				15.		14,778 🛦	70,635
를 STEP	<b>5</b> 16	Payments to an IRA, KEOGI	H or SEP	16.		_				
	17	One-half of self-employment	tax	17.						
Figure	18	Health insurance deduction		18.	1,15	7	1,157			
your adjust	19	Penalty on early withdrawal	of savings	19.						
adjust	:- . 20									
ments to tincom	, 21	Pension/retirement income	exclusion	21.	86	4 A	11,136			
incom	e <sub>22</sub>	Moving expense deduction f	rom federal form 3903							
Staple W-2s,			·							
<u>≯</u>	24									
gg Sg			s 16-24				25.		2,021 🛦	12,293
1	26						26.		12,757	58,342
STEP 6	_		overpayment received in 2008	27		_			<u> </u>	00/012
<u>-</u> . •	28									
Figure			employment taxes				29.			
your	29								12,757	58,342
federal	30	Total, ADD lines 26 and 29					30. 2.4		<u> </u>	50,542
tax addition		rederal tax withheld		ئا. دە	2 050	<del>-</del> -				
and	32		ents made in 2008		2,959	<u>2</u> ▲	12,491 1,294			
deduc-	33	·	2008 for 2007 and prior years	აა.	392	<u>-</u> -	<del> '</del>		2 251	12 000
tion		Deduction for federal taxes.							3,351	P5395 509
Ce	35	BALANCE. SUBTRACT line	e 34 from line 30. Enter here and	on line	36, side 2		35.		9,406	<del>44,</del> 533
CS									A1	-001a (9/30/08) [ []X

STEP 7 Figure

your taxable

income		40. Other	deductions.			<b>4</b> 0					. ┛			
	41.	Deduction. Che	eck one box	. X Itemiz	ed. Add lines 39 a	ind 40.		Standard.		41.	(	<u>630</u>	<b>_</b>	2,892
	42.	TAXABLE IN	COME. SUE	STRACT line 41	from line 36	<b>.</b>				42.	8,	776		41,641
STEP 8		Tax from table						229		2,303				
	44.	lowa lump-sum	n tax. 25% o		m form 4972						•			
Figure your									<u> </u>					
tax,		Total tax. ADD		4 45						46.		229		2,303
credits	47.	Total exemption	on credit amo		p 3, side 1									
and checkoff					K-12.				•		•			
contribu-												60		60
tions	50.	BALANCE, SU	JBTRACT line	e 49 from line 4	6. If less than zero	o, enter z	ero.			50.		169	•	2,243
					t. Attach IA 126 ar							169		1,074
					less than or equal							0		1,169
	53.				A 148 Tax Credits									
					2									1,169
	55	School district	eurtay/FMS	surtay (take ne	rcentage from tabl		hv line 5			55		$\sim$		0
													<del>^</del>	1,169
					ns A & B on line 5							57.		1,169
	58.	Contributions.	Contributions	will reduce you	ns A & B on line 5 ir refund or add to	the amo	ount you ow	e. Amounts r	must be in wh	ole dollars.	• • • • • • • • • • • • • • • • • • • •	57.		
		Fish/Wildlife		State Fair		Fire	fighters/Vet	erans	Child A	buse Prevei	ntion Ente	er		
		8a: ▲			DD.		: 📤		58d: ▲,		total	. 58.		1,169
				KIBUTIONS, A	DD lines 57 and 58				<del> </del>			59.		1,109
CTED A		lowa income to				_			<u> </u>	1,120				
STEP 9					tax year 2008						•			
Figure	62.	Out-of-state ta	x credit. Atta	ch IA 130.		62			<b></b>		•			
your			) [			63			<b></b>					
credits	64.	Check One:	<del></del>	nd dependent o										
			_		pment credit				<u> </u>					
		lowa eamed in							<b></b>					
					Schedule.					1 100				
	67.	TOTAL. ADD I	ines 60 - 66.			67		<del></del>		1,120				
					on line 67 and en							68.		<u>1,120</u>
STEP 10	69.	If line 68 is mo	ore than line	59, SUBTRACT	line 59 from line 6	58. This i	is the amou	int you overpa	aid.			69.	<b>_</b>	
	70.	Amount of line			<u>,</u>						REFUND	70.	▲	<del></del>
Figure					nd Processing, I			•						
your refund					stimated tax									
or	72.	If line 68 is les	s than line 5	9, SUBTRACT	line 68 from line 59	9. This is						72.	<b></b>	49
amount you owe	73.	Penalty for und	derpayment o	of estimated tax	. From IA 2210 or	ia 2210i	F	Check if ar	nnualized incor	me method	is used	73.		
, oa one	74.	Penalty and in	terest	74a. Penalty.			▲ 74b. l	Interest		▲	ADD Enter total	74.		
	75.	TOTAL AMOU	UNT DUE. A	ADD lines 72, 73	and 74, and ente	r here.	tato ia us#			PA	THIS AMOUNT	75.	<b></b>	49
		To pay by ma	ail: Iowa Inc	ome Tax - Do	cument Process	ing, PO	Box 9187	. Des Moine	s IA 50306-9	187. Make	check payable t	o Trea	surer, S	tate of lowa
		TICAL CHECK			t increase the	STEP	12				STEP 13			
	amour	nt of tax you ow SPOUSE		e your retuna. OURSELF			YEAR,			T I	COW-CALF RE			
\$1.50 to F	2enuh	ican Party		\$1.50 to Rep	ublican Party			receive a bo lable to electi			Do NOT use thes overpayment (line			
	•	ratic Party	$\dashv$	\$1.50 to Rep	•	Орион	is not avai	0. T	Yes		owe (line 72).	,		.,
\$1.50 to (		´ 1	$\dashv$ $\vdash$	\$1.50 to Den	-			o. L	=		Spouse: \$			
	ampa	ingiri dila	ــا ـــا	ψ1.50 to Can	ipaigii i diid			<b>1</b> 1.	No		You; \$			
STEP 14	22 <b>1</b> -	VON LIEDE			declare under pena									
	_	SIGN HERE SSN(s)			ne best of my (our ased on all informa					. complete i	eturii. Deciaration	oi pie	parei	
	-	our math					RIC	HARD I	K RIKK	ERS C	PA			4/02/09
• Attac	h all \	N-2s	J				Preparer's	Signature						Date
FILI	NG_	AS SUF	RVIVIN	G SPOU	SE 4/01.	/08	KROE	SE & !	KROESE	P.C.				
Your Sign	ature		<u></u>			Date	540	NORTH	MAIN	AVENU	E			
								SIOUX CENTER			IA 51250-1824			
Spouse's	Signa	ignature			Date									
							<u>712</u> -	<del>-722-3</del>	375			4	232	37139
-	eleph	one Number					•	elephone Nu					entification	Number
CS			Т	nıs return is	due April 30, 2	υ0 <del>9</del> .		Mailing Ad	aresses: Se	e lines 70	and 75 above	<b>}.</b>	4	1-001b (9/30/08)

#### lowa Itemized Deductions

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

		· ·	282-32-89	
				0.5
NOTE: If you I	nave	e federal Bonus Depreciation, please see the 2008 Expanded Instructions on o Do not include health insurance premiums deducted on IA 1040, line 18.	ur Web site.	
Medical and	1.	Medical and dental expenses		
Dental	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus		
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	0
Taxes You	4.	State and Local (Check only one box):  a Other state and local income taxes. Do not include lowa Income Tax. Include School District Surtax and EMS Surtax paid in 2008 OR  b General sales taxes only from line 5b of the federal Schedule A		
Paid	5.	b General sales taxes only from line 5b of the federal Schedule A.  Real estate taxes		
	6.	Personal property taxes, including vehicle registration 6.	<u>55</u>	
	7.	Other taxes. List the type and amount. 7.		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	1,122
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b]	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.		
Gifts	14.	Contributions by cash or check		
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.		
Charity	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 16.		
Onland	17.	Add lines 14 through 16. Enter total here.		2,400
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach fed. form 2106 or 2106-EZ if required. 19.		
and	20.	Tax preparation fees 20.		
Misc.	21.	Other expenses. List type and	<del></del>	
Deductions		amount. 21		
50445115115	22.	Add the amounts on lines 19, 20, and 21. Enter the total here	<del></del>	
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus	<del></del>	
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here 23		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		0
Other Misc.	25.			
Deductions	20.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	
Total	26.	If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,		
Itemized		from line 14 of the IA 1040 is \$159,950 or less (\$79,975 or less if married filing separately		
Deductions		for federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	. 26.	3,522
		If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,		
		from line 14 of the IA 1040* is more than \$159,950 (\$79,975 if married filing separately		
		for federal tax purposes), you must complete the lowa Itemized Deductions Worksheet, IA 104,		
	1	to calculate your total deductions.		
	<u> </u>	If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Proration	Co	mplete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b 12,75	57 27a	58,342
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.	28	71,099
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29	<u>82.1</u> %
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A (1	<b>/OU)</b> 30	2,892
•	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using		
		filing status 4, enter this amount on line 39, Col. A of your spouse's return (SPO	USE) 31	630
41_004= (10/07/08)	l	*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.	_	

Iowa Department of Revenue

# 2008 IA 1040 Schedule B

### www.state.ia.us/tax

#### Interest and Dividend Income

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

Social Security Number

ELMER H & NELVA E BRUNSTING

282-32-8905

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

PART I:

You must complete this part if you received more than \$1,500 in interest in 2008. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2,

INTEREST

Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled INCOME

"Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check o	ne for eacl	payer	411011117	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
EDWARD JONES			Χ	1 <b>,</b> 535	
EDWARD JONES			X	1,776	
	*				
Total Taxable Interest Income.	· · · · · ·				
Add the amounts; enter here and on IA 1040, line 2	<u>, , , , , , , , , , , , , , , , , , , </u>			3,311	

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2008. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

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

INCOME

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

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

41-004b (8/14/08)

# Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING			ial Security Number 32–32–8905
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	VOLL BALLET	FILE THIS FOR	
			of lowa with income
You are a nonresident of Iowa		wa sources, or	or lowa with income
You are a part-year resident of Iowa		e a part-year low	va resident
	• Tou an	e a part-year low	a residerit
Date moved into lowa:	- Attach th	ic form and a co	ny of your fodoral
and/or		your lowa return	py of your federal
Date moved out of lowa:			income on the IA 126.
Vanua annua in a nama idant of lana			filing status 3 or 4.
Your spouse is a nonresident of lowa	• Tou may	benefit by using	illing status 3 of 4.
Your engine is a part year resident of laws			
Your spouse is a part-year resident of lowa	Γ	IOWA COLIDO	E INCOME
Date moved into lowa:		IOWA-SOURC	E INCOIVIE
and/or	B. SP	OUSE	A. YOU OR JOINT
Date moved out of lowa:	Filing S	Status 3 Only	
1 Wages calaries tine etc	1		
Wages, salaries, tips, etc.     Tayoble interest income.	· · · · · · · · · · · · · · · · · · ·		
Taxable interest income     Ordingry dividend income	2		
Ordinary dividend income     Alimony received.	3		
4. Alimony received	· · · · · · · · · · · · · · · · · · ·		
5. Business income or (loss)	5. <u></u>		
6. Capital gain or (loss)	<u>6</u>		
7. Other gains or (losses)	······· <u>'</u> · ——		
8. Taxable IRA distributions	8		
9. Taxable pensions and annuities	<sup>9.</sup> ——		20 200
10. Rents, royalties, partnerships, estates, etc.	10		30,399
11. Farm income or (loss)			
12. Unemployment compensation			
13. Taxable Social Security benefits.			
14. Other income, gambling income, bonus depreciation			<u> </u>
adjustment			
15. GROSS INCOME. ADD lines 1-14.	15. <u></u>		<b>▲</b> 30,399
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16		
17. Deduction for self-employment tax	17		
18. Health insurance deduction	18		
19. Penalty on early withdrawal of savings	19		
20. Alimony paid	20		
21. Pension/retirement income exclusion	21		
22. Moving expense deduction into lowa only	22		
23. lowa capital gains deduction	23		
24. Other adjustments	0.4	··	
25. Total adjustments. ADD lines 16-24.	25		<b>A</b>
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.			30,399
27. All-source net income from line 26, IA 1040	27	12 <b>,</b> 757	58,342
		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%	28	%	52.1%
29. Nonresident/part-year resident credit percentage:			
Subtract the percentage on line 28 from 100.0%.	29.	100.0%	
30. Iowa tax on total income from line 43, IA 1040	30.	229	2,303
31. Total credits from line 49, IA 1040	31	60	60
32. Tax after credits. Subtract line 31 from line 30.	32	169	2,243
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	169	1,074
		ENTER THIS AMOU	JNT ON LINE 53 0 0 1040
cs			P3399 41-126 (9/22/08)

www.state.ia.us/tax

lo	owa Minimum Ta	x Computation
Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.	
ELMER H BRUNSTING	282-32-8905	
PART I: Adjustments and Preferences, see instructions		
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on I	line 7.	
1. Medical and dental (line 2, federal form 6251)		
2. Taxes (line 3, federal form 6251 less any lowa income tax included on that line)		
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251)		
4. Miscellaneous itemized deductions (line 5, federal form 6251)	4	
5. Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line)		
6. Investment interest (line 8, federal form 6251 less interest and expense related to private	ĥ	0
activity bonds issued after 8/7/86)		
7. Post - 1986 depreciation (line 17, federal form 6251)		
8. Adjusted gain or loss (line 16, federal form 6251)		
9. Incentive stock options (line 13, federal form 6251)  10. Penalty partition (line 18, federal form 6251)  11. Penalty partition (line 18, federal form 6251)		
<ul><li>10. Passive activities (line 18, federal form 6251)</li><li>11. Beneficiaries of estates and trusts (line 14, federal form 6251)</li></ul>		
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
•		
b. Depreciation (pre-1987) b		
d. Large pertnerships (line 15) d. k. Section 1202 exclusion (line 12) k.		
e. Long-term contracts (line 21) e		
f. Loss limitations (line 19) f	^	
g. Mining costs (line 22)	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12	13.	1,122
Total Majadanona dia 1900 dia		
PART II: Alternative Minimum Taxable Income		
14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14	41,641
15. Net operating loss deduction. Do not enter as a negative amount		
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$159,950 (more than \$79,975 if		
married filing separately for federal purposes), see instructions for amount to enter on this line		)
17. Combine lines 14, 15 and 16		40 760
18. Add lines 13 and 17	18	42,763
19. Alternative tax net operating loss deduction (see instructions)		
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20	42,763
PART III: Exemption Amount and Alternative Minimum Tax		<u>.</u>
21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	21.	17,500
22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er)		75 <b>,</b> 000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero		^
24. Multiply line 23 by 25% (0.25)		
25. Subtract line 24 from line 21. If result is zero or less, enter zero		<u> 17,500</u>
26. Subtract line 25 from line 20	00	<u> 25,263</u>
27. Multiply line 26 by 6.7% (0.067)		1,693
28. Regular tax after credits. See instructions.	20	2,243
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041,		
line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29.	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.		
30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter zer	ro. 30.	30,399
31. Total net income plus total adjustments and preferences (see instructions)		59,464
32. Divide line 30 by line 31 and enter the result to three (3) decimal places		O E11
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041,		
line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	33	0
* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust.		P5400 <sub>14/08)</sub>

Form IA 1	040	Iowa Return Carryover Summary	2008
lame ELMER H	& N	ELVA E BRUNSTING	Taxpayer Identification Number 282-32-8905
Activity, Form		Description	Carryover to 2009
ST PMT		TAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A)	49
ST PMT		CALCULATED ESTIMATES	
		1ST QUARTER PAYMENT	300
		2ND QUARTER PAYMENT 3RD QUARTER PAYMENT	300
		4TH QUARTER PAYMENT	300
A		ESTIMATES PAID DEDUCTIBLE NEXT YEAR	280

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/08) - Form 1040 Page 1

US Tax Return (12/31/08) - Form 1040 Page 2

US Tax Return (12/31/08) - Schedule B

US Tax Return (12/31/08) - Schedule D Page 1

US Tax Return (12/31/08) - Schedule D Page 2

US Tax Return (12/31/08) - Schedule E Page 2

US Tax Return (12/31/08) - Form 6251 Page 1

US Tax Return (12/31/08) - Form 6251 Page 2

US Tax Return (12/31/08) - Form 4835 - SHARE CROP

US Tax Return (12/31/08) - Capital Gain/Loss Worksheet 3

US Tax Return (12/31/08) - Capital Gain Tax Worksheet

<b>5</b> 1040	)	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	2008	IRS Use Only-[	Oo not write or s	staple in this space.	
		For the year Jan. 1-Dec. 31, 2008, or other tax year beginning	, 2008, endin			MB No. 1545-0074	
Label	L	Your first name and initial Last name		DECEASED	Your social	security number	
(See	A B	ELMER H BRUNSTING		4/01/08	282-3	32-8905	
instructions	E	If a joint return, spouse's first name and initial Last name		· -		ocial security number	
on page 14.) Use the IRS	L	NELVA E BRUNSTING			•	30-4685	
label.	Н	Home address (number and street). If you have a P.O. box, see pa	age 14.	Apt. no.	You	must enter	
Otherwise,	E	13630 PINEROCK LN		'	_ A	ir SSN(s) above. 🛕	
please print	R	City, town or post office, state, and ZIP code. If you have a foreign	address, see page 14.		Checking	a box below will not	
or type. Presidential	E		079-5914		_	our tax or refund.	
Election Campaig	an ▶	Check here if you, or your spouse if filing jointly, want \$3 to	go to this fund (see p	age 14) <b>&gt;</b>		ou Spouse	
	1	Single	Head of househ	old (with qualifying person is a child but no	erson). (See pa	ge 15.) If	
Filing Status	_	<b>⊣</b> ~	this child's name	L .	n your depende	an, enter	
_	3	Married filing separately. Enter spouse's SSN above	5 Qualifying widow	v(er) with dependent	child (see page	16)	
Check only one box.		and full name here.			, , ,	•	
one box.	6a	X Yourself. If someone can claim you as a dependent, d	io not check box 6a			Boxes checked 2	
Exemptions	b	X Spouse				on 6a and 6b — — — — — — — — — — — — — — — — — —	
Excinpuono	c	Dependents:		(3) Depende	nt's (4)		
	Ū	- 5	(2) Dependent's	relationship	qual. c	hild • lived with you	
		(1) First name Last name	social security number	you	tax cr.	(see • ala not live with 7) you due to divorce	
		(1) That Harrie East Harrie		7		or separation (see page 18)	
If more than four						<b>T</b>	
dependents, see						Dependents on 6c not entered above	
page 17.						<b>†</b>	
	d	Total number of exemptions claimed		<u> </u>		Add numbers on 2	
					-		
Income	7 8a	Wages, salaries, tips, etc. Attach Form(s) W-2  Taxable interest. Attach Schedule B if required			• • • • • • • • • • • • • • • • • • • •	6,535	
	b	Tax-exempt interest. Do not include on line 8a		1.	776	- ,	
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required			9a	19,317	
attach Forms	b	Ouglified dividends (see page 21)	9b	15.			
W-2G and	10	Qualified dividends (see page 21)  Taxable refunds, credits, or offsets of state and local income taxes (see page 22)  10					
1099-R if tax was withheld.	11	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)  Alimony received  11					
	12	Business income or (loss). Attach Schedule C or C-EZ					
If you did not	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here				-3,000	
get a W-2, see page 21.	14	Other gains or (losses). Attach Form 4797			14		
See page 21.	15a	IRA distributions   15a	<b>b</b> Taxable	amount (see page	23) <b>15b</b>	4,226	
	16a	Pensions and annuities 16a	b Taxable	amount (see page	24) <b>16b</b>	20,716	
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations,	trusts, etc. Attach Sch	edule E	17	30,399	
not attach, any	18		,		18	· - · · · · · · · · · · · · · · · · · ·	
payment. Also,	19	III	.,.,		19		
please use Form 1040-V.	20a	Social security benefits 20a 30	,718 b Taxable	amount (see page	26) <b>20b</b>	26 <b>,</b> 110	
101111101011	21	Other income. List type and amount (see page 28)	<del>,</del>	, , ,	21		
	22	Add the amounts in the far right column for lines 7 through	21. This is your total	income	▶ 22	104,303	
	23	Educates summana (con page 29)	23				
Adjusted	24	Certain business expenses of reservists, performing artists					
Gross		fee-basis government officials. Attach Form 2106 or 2106					
	25	Health savings account deduction. Attach Form 8889					
Income	26	Moving expenses. Attach Form 3903	26				
	27	One-half of self-employment tax. Attach Schedule SE	27				
	28	Self-employed SEP, SIMPLE, and qualified plans					
	29	Self-employed health insurance deduction (see page 29)	1 1				
	30	Penalty on early withdrawal of savings					
	31a	Alimony paid b Recipient's SSN ▶	1		11		
	32	IRA deduction (see page 30)	22	-			
	33	Student loan interest deduction (see page 33)	· · · · · · · · · · · · · · · · · · ·				
	34	Tuition and fees deduction. Attach Form 8917					
	35	Domestic production activities deduction. Attach Form 890	03 35				
	36	Add lines 23 through 31a and 32 through 35			36		
	37	Subtract line 36 from line 22. This is your adjusted gross			▶ 37	104,303	

Form 1040 (200	8) ELM	ER H & NELVA E BRUNSTING	28	32-32-8905 Page <b>2</b>
Tax	38	Amount from line 37 (adjusted gross income)	38	104,303
and	39a	Check X You were born before January 2, 1944, Blind. Total boxes		
Credits		if: X Spouse was born before January 2, 1944, Blind. Checked ▶ 39a	2	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here	Ħ. '	
Standard	] c		X	
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	_	14 000
for			. 40	14,000
• People who	41	Subtract line 40 from line 38	. 41	90,303
checked any	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see		
box on line 39a, 39b, or		page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	. 42	7,000
39c <b>or</b> who	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter-0-	43	83,303
can be claimed as a	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972	44	11,971
dependent,	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
see page 34.	46	Add lines 44 and 45	46	11,971
All others:	47	Foreign tax credit. Attach Form 1116 if required 47 3	2.5194839888	
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48	귀. 기	ı
separately,	49	Credit for the elderly or the disabled. Attach Schedule R 49		1
\$5,450	50		-	i
Married filing	Į.	Education credits. Attach Form 8863 50	-	
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880 51	-	
widow(er),	52	Child tax credit (see page 42). Attach Form 8901 if required 52	_ 1	
\$10,900	53	Credits from Form: a 8396 b 8839 c 5695 53	_	
Head of	54	Other credits from Form: a 3800 b 8801 c 54		
household, \$8,000	55	Add lines 47 through 54. These are your total credits	55	31
\$6,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	11,940
Other	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	<del></del>
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	• -	
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	59	<del></del>
	61	Add lines 56 through 60. This is your total tax	61	11,940
Daymana	62	Federal income tax withheld from Forms W-2 and 1099 62 2		
Payments	63	2008 estimated tax payments and amount applied from 2007 return 63 15,880	<u>0</u>	
If you have a	64a	Earned income credit (EIC) 64a		
qualifying child, attach	b	Nontaxable combat pay election 64b		
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 61) 65		
	66	Additional child tax credit. Attach Form 8812		
	67	Amount paid with request for extension to file (see page 61)	$\dashv$	
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68		
	69	First firms homehungs godit Attach Form EADE		
	70	Recovery rebate credit (see worksheet on pages 62 and 63)	_	
	71	Add lines 62 through 70. These are your total payments	71	15,904
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	3,964
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here	73a	
See page 63 and fill in 73b,	<b>▶</b> b	Routing number		
73c, and 73d,	<b>▶</b> d	Account number		
or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax ▶ 74 3,964	4	
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65	75	
You Owe	76	Estimated tax penalty (see page 65) 76		
	Do you	want to allow another person to discuss this return with the IRS (see page 66)?	to the fel	Univided D N
Third Party	,		Le the loi	llowing. No
Designee	Designee			
Ciar	name Under ne	nalties of perium. I declare that I have examined this return and accompanying exhaultes and etables and the heart	<b>▶</b>	
Sign Here	beller, the	ly are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prep	arer has a	ny knowledge.
Joint return?	Your sign	Table 900spaton		Daytime phone number
See page 15.	FILI	NG AS SURVIVING SPOUSE RETIRED		
Keep a copy	Spouse's	signature. If a joint return, both must sign.  Date Spouse's occupation	2000g	
for your records.		RETIRED		
	Preparer's			Preparer's SSN or PTIN
Paid	signature	RICHARD K RIKKERS CPA 4/02/09 Check if self-employed	7	P00144154
Preparer's	Firm's nai	VDOEGE ( VDOEGE D C		42-1277139
Use Only		elf-employed), 540 NORTH MAIN AVENUE	EIN	
· · · · · ·	-	and ZIP code SIOUX CENTER IA 51250-1824	Phone no	
		5100% CDM1D1% 1A 51230-1824	112-	722-3375
DAA				P541640 (2008)

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

ELMER H & NELVA E BRUNSTING 282-32-8905 Schedule B-Interest and Ordinary Dividends Attachment Sequence No. 08 List name of payer. If any interest is from a seller-financed mortgage and the Amount Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address BANK OF AMERICA DEPT OF TREASURY H BONDS (See page B-1 and the JONES instructions for Form 1040, line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the paver and enter the total interest shown on that 6**,**535 2 Add the amounts on line 1 2 form. 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 4 6. Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a Note. If line 4 is over \$1,500, you must complete Part III Amount List name of payer ▶ Part II CHEVRON CORPORATION 4,429 Ordinary DEERE & CO **Dividends** EDWARD JONES (See page B-1 and the instructions for Form 1040, line 9a.) 5 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. 19, Add the amounts on line 5. Enter the total here and on Form 1040, line 9a 6 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; or (b) had Yes No Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust Foreign 7a At any time during 2008, did you have an interest in or a signature or other authority over a financial Accounts account in a foreign country, such as a bank account, securities account, or other financial account? and Trusts See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 **b** If "Yes," enter the name of the foreign country ▶ (See During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a

foreign trust? If "Yes," you may have to file Form 3520. See page B-2

page B-2.)

#### SCHEDULE D (Form 1040)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040). ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Name(s) shown on return

ELMER H & NELVA E BRUNSTING

Your social security number 282-32-8905

P	art I Short-Term Capital	Gains and Los	sses—Ass	sets H	leld One Year or Les	ss	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date s		(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	FEDERATED MUNI HIC	H YLD AD	TG			·	
		VARIOUS	4/02	/08	1,309	1,518	-209
	FEDERATED STRATEGI			`	,		
	s	VARIOUS	10/22	/08 l	171	220	-49
	FEDERATED KAUFMANN		<del> </del>				
		VARIOUS	10/22	/08	387	618	-231
	FEDERATED MARKE OF	PTY FD CI		,		<del>1.2.2</del>	
		VARIOUS		/08 l	22,708	26 <b>,</b> 608	-3,900
2	Enter your short-term totals, if any, fr				227,00	207000	3/300
-	line 2			2			
3	Total short-term sales price amou			-			
•	•			3	24,575		
	column (d)			3 1	21,010		
	Chart tarm asia from Farm COFO and	-b44:	(l) f [		004 0704 1 0004		
4	Short-term gain from Form 6252 and	=	•				
5	Net short-term gain or (loss) from pa					_	
_	Schedule(s) K-1					5	<del> </del>
6	Short-term capital loss carryover. Ent	*	y, from line i	B of you	ır Capital Loss		
	Carryover Worksheet on page D-7	of the instructions .				<u>6</u>	<u> </u>
	Net short-term capital gain or (loss	s). Combine lines 1	through 6 in	column	<u>ı (f)     .                                </u>	<u></u> 7	-4,389
P	art II Long-Term Capital (	Gains and Los	ses—Ass	ets H	eld More Than One	Year	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date s (Mo., day,		(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	FEDERATED MUNI HIC	H YLD ADV					
		VARIOUS	4/02	/08	24,028	27 <b>,</b> 859	-3,831
	FEDERATED STRATEGI	C INCOME					
		VARIOUS	10/22	/08]	31,231	40,182	-8,951
	FEDERATED KAUFMANN	FUND					
		VARIOUS	10/22	/08	3 <b>,</b> 755	5 <b>,</b> 998	-2,243
						· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , , ,
9	Enter your long-term totals, if any, fro	m Schedule D-1.					
	line 9	•		9			
10	Total long-term sales price amoun						
				10	59,014		
11	column (d) Gain from Form 4797, Part I; long-ter	m gain from Forms					
• •	(loss) from Forms 4684, 6781, and 8	<del>-</del>			• •	11	
12	Net long-term gain or (loss) from part		tions ontato	s and	touto from		<del> </del>
12						40	
	Schedule(s) K-1						
40	0						
13	Capital gain distributions. See page I					13	
14	Long-term capital loss carryover. Ente						1.
	Carryover Worksheet on page D-7	or the instructions				14	<u> </u>
15	Net long-term capital gain or (loss)		-		•		4 = 0 = =
	Part III on the back						-15,025
LOL	Paperwork Reduction Act Notice, see	e Form 1040 or Fo	orm 1040NR	instruc	ctions.	Sch	edule D (Form 1040) 2008

P	art III	Summary		
16	Combine	lines 7 and 15 and enter the result	16	-19,414
	If line 16	ie:		
		sin, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then		
	•	b line 17 below.		
	_	ss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
		o, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR,		
		14. Then go to line 22.		
		•		
17	Are lines	15 and 16 both gains?		
	Yes	. Go to line 18.		
	$\overline{}$	Skip lines 18 through 21, and go to line 22.		
		ONP IIIIes to titlough 21, and go to life 22.		
18	Enter the	e amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the		
	instructio	ns	18	
19	Enter the	e amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on		
	page D-9	9 of the instructions	19	
20	Are lines	18 and 19 both zero or blank?		
	Yes.	. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
		Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for		
		n 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.		
		Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the		
		edule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and		
	22 b	pelow.		
21	If line 16	is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b>		
	of:	, , ,		
		_		
	<ul><li>The</li></ul>	loss on line 16 or	21 (	3,000
	• (\$3,0	000), or if married filing separately, (\$1,500)	h th	
	Note. W	hen figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you h	nave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	X Yes	. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the	Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for		
	Form	n 1040 (or in the Instructions for Form 1040NR).		
	∐ No.	Complete the rest of Form 1040 or Form 1040NR.		
			pecsessisis	

Sche	edule E (Fo	rm 1040) 2008				Attachi	nent Segu	ence	No. 13		Page 2
Name	e(s) shown or	n return. Do not enter name and so	cial security number if shown of	n other side.			Your se	ocial s	ecurity n	umber	
	ELMER H & NELVA E BRUNSTING 282-32-8905										
		H & NELVA E BRU					282-	-32	<u>-8905</u>	)	
3556°~32	DUBIRATE PERMIT	RS compares amounts reported						<del></del>			
P	art II	income or Loss From which any amount is not at ri	Sk, you <b>must</b> check the bo	ox in column (e) on I	Note. It ine 28 and	f you report a loss d attach <b>Form 61</b> 9	from an at 8. See pag	-nsk a je E-1	ctivity foi	•	
27	Are you rep	porting any loss not allowed in a	a prior year due to the at-ri	sk or basis limitation	is, a prior	year unallowed					
	oss from a	passive activity (if that loss wa	s not reported on Form 85	582), or unreimburse	ed partner	ship expenses?	L	Ye	s X	No	
	f you answ	vered "Yes," see page E-7 befo	re completing this section.		<del></del>		·				
28			(a) Name		partner	ter P for ship; S foreign partnership	ider	Employ ntification number	ın	(e) Ch any am not a	ount is
A											
В											
С				-							
D							<u> </u>				
		Passive Income and L	oss			Nonpassive Inc	ome and I	_oss			
		Passive loss allowed Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpass from Sched		(i) Section deduction from	179 expense m <b>Form 45</b> 6			lonpassive n <b>Sched</b> u	
Α .											
В											
Ç	_										
D					Y			mnaa	-		
29a	Totals				1000			3.2	-a-conominantoloro	contentiones autien	schole melonekida ese
b	Totals							•			
30		mns (g) and (j) of line 29a						30			
31	Add colu	mns (f), (h), and (i) of line 29b						31	(		)
32		rtnership and S corporation i		e lines 30 and 31. E	nter the						
2882	CHOICE BEGGESSON TO THE BEST	re and include in the total on lin						32			
<u> </u>	art III	Income or Loss From	Estates and Trusts	·			-				
33			(a) Name							Employer tion numb	er
Α				· <del> ·</del>			-				
В				<del></del>					_		
		Passive Income				Nonpassi	ve Income	and			
		ve deduction or loss allowed  Form 8582 if required)	(d) Passive income Schedule			e) Deduction or loss rom Schedule K-1			. ,	r income f hedule K	
<u>A</u>											
В				CESTANGE							
34a	Totals		100								
b				1	-	<del></del>		Application and			
35		mns (d) and (f) of line 34a						35	1		
36		mns (c) and (e) of line 34b tate and trust income or (loss		C Enter the result b				36	·		
37			s). Combine lines 35 and 3	oo. Enter the result h	iere and	•		37			
Þ	art IV	the total on line 41 below Income or Loss From	Real Estate Morto	age Investment	Condi	rits (REMICs)	-Residu		lolder		
100000	CATHEOLOPES	mediae of Loss From	(b) Employer	(c) Excess inclusion	from	(d) Taxable income				ome from	
38		(a) Name	identification number	Schedules Q, line (see page E-7		from Schedules (	' '			ies Q, line	
39	Combine	columns (d) and (e) only. Ente	r the result here and include	de in the total on line	e 41 belov	w		39			
P	art V	Summary						-			
40		rental income or (loss) from Fe	orm 4835. Also, complete	line 42 below				40			0,399
41		ome or (loss). Combine lines 26, 3			0, line 17, c	or Form 1040NR, line	18 🕨	41		3(	0 <b>,</b> 399
42	Reconci	liation of farming and fishing	income. Enter your gros	s farming							
	and fishir	ng income reported on Form 48	335, line 7; Schedule K-1 (	Form		at Market Section					
	1065), bo	ox 14, code B; Schedule K-1 (F	orm 1120S), box 17, code	T; and		1					
40		K-1 (Form 1041), line 14, cod		oototo	42		1 <b>,</b> 639				
43		liation for real estate profess nal (see page E-2), enter the r									
	anywhere	e on Form 1040 or Form 1040	NR from all rental real esta	ite activities		1			1.0	T.A.	
		you materially participated und	er the passive activity loss	rules	43				F	<del>540</del>	8
DAA								Sch	eaule E	(⊢orm 1	<b>040) 2008</b>

6251

#### Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or Form 1040NR.

Your social security number Name(s) shown on Form 1040 or Form 1040NR ELMER H & NELVA E BRUNSTING 282-32-8905 Alternative Minimum Taxable Income (See instructions for how to complete each line.) 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, 104,303 line 2), and go to line 7. (If less than zero, enter as a negative amount.) 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), line 9 3 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 6 If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040) 7 If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount 7 Tax refund from Form 1040, line 10 or line 21 8 Investment interest expense (difference between regular tax and AMT) 9 Depletion (difference between regular tax and AMT) 10 11 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount Interest from specified private activity bonds exempt from the regular tax 12 475 Qualified small business stock (7% of gain excluded under section 1202) 13 Exercise of incentive stock options (excess of AMT income over regular tax income) Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 Disposition of property (difference between AMT and regular tax gain or loss) 17 17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 18 Passive activities (difference between AMT and regular tax income or loss) 19 19 0 20 Loss limitations (difference between AMT and regular tax income or loss) 20 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 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 tax net operating loss-deduction 28 29 Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 104,778 Alternative Minimum Tax (AMT) 30 Exemption. (If you were under age 24 at the end of 2008, see page 9 of the instructions.) IF your filing status is . . . AND line 29 is not over... THEN enter on line 30... Single or head of household \$112,500 \$46,200 Married filing jointly or qualifying widow(er) 150,000 69.950 69,950 Married filing separately 75,000 30 If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. 31 Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II 31 34,828 32 • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 7,358 32 for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 33 Alternative minimum tax foreign tax credit (see page 9 of the instructions) 33 34 Tentative minimum tax. Subtract line 33 from line 32 35 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions) 940 35 36 AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45

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

	Part III. Tax Computation Using Maximum Capital Gains Rates			
37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter	er the amount fron	n	24.000
	line 3 of the worksheet on page 9 of the instructions	,,	37	34,828
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			
	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if			
	necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	20	15 421	
30		38	15,431	
35	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	20		
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or	39		
	the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and			
	enter the smaller of that result or the amount from line 10 of the Schedule	ľ		
	D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing	ļ.		
	Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to			
	enter	40	15,431	
41	Total the new land the O. T Francisco			15,431
	Erriter the <b>smaller</b> of line 37 or line 40			10,401
42	Subtract line 41 from line 37		42	19,397
	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 4:			10,001
	Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing se	• • • •		
	result	paracory) nom the	43	5,043
44	Enter:			3,043
	• \$65,100 if married filing jointly or qualifying widow(er),	1		
	\$32,550 if single or married filing separately, or	44	65,100	
	• \$43,650 if head of household.		337 = 33	
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax	[ ]		
	Worksheet in the instructions for Form 1040, line 44, or the amount from line			
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for			
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If			
	you did not complete either worksheet for the regular tax, enter -0-	45	67,872	
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	o I	
47	Enter the smaller of line 37 or line 38	47	15,431	
			· · · · · · · · · · · · · · · · · · ·	
48	Enter the smaller of line 46 or line 47	48		
49	Subtract line 48 from line 47	49	15,431	
50	Multiply line 49 by 15% (.15)		50	2,315
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to			
	in the 55 is zero of blank, skip lines 51 and 52 and go to line 55. Otherwise, go to	ime 51.		
51	Subtract line 47 from line 41	51		
52	Multiply line 51 by 25% (.25)		▶ 52	-
53	Add lines 43, 50, and 52		53	7,358
_				
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37	, ,		
	Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing sep	parately) from the		
	result		54	<u>9,055</u>
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or			
	enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the	e instructions	55	7,358

4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) (Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Your social security number Name(s) shown on tax return 282-32-8905 Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING No\_ Did you actively participate in the operation of this farm during 2008 (see instructions)? Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent. 39,217 Income from production of livestock, produce, grains, and other crops 977 977 Cooperative distributions (Form(s) 1099-PATR) 2b Taxable amount 2b 2a Agricultural program payments (see instructions) ..... 445 445 3b Taxable amount 3b 3a Commodity Credit Corporation (CCC) loans (see instructions): 4 CCC loans reported under election 4a b CCC loans forfeited 4b 4c Taxable amount Crop insurance proceeds and federal crop disaster payments (see instructions): 5 5b Taxable amount 5b а Amount received in 2008 ..... 5d Amount deferred from 2007 If election to defer to 2009 is attached, check here 5d C Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 41,639 total here and on Schedule E (Form 1040), line 42 Expenses—Farm Rental Property. Do not include personal or living expenses. Pension and profit-sharing Car and truck expenses (see Schedule F instructions). Also plans 21 attach Form 4562 22 Rent or lease: 2,492 Chemicals ..... 9 Vehicles, machinery, 9 10 Conservation expenses (see and equipment (see instructions) instructions) 10 Other (land, animals, etc.) Custom hire (machine work) ..... 11 11 22b Repairs and maintenance 12 Depreciation and section 179 23 23 Seeds and plants expense deduction not 24 24 claimed elsewhere ..... Storage and warehousing ..... 25 25 13 Employee benefit programs 26 Supplies 26 2,511 other than on line 21 (see 27 Taxes 27 Schedule F instructions) ..... 13 28 28 14 Feed 14 29 Veterinary, breeding, and 6,237 medicine ..... Fertilizers and lime 15 29 15 Freight and trucking ..... 16 30 Other expenses 16 Gasoline, fuel, and oil 17 (specify): Insurance (other than health) 18 30a 18 30b 19 Interest: Mortgage (paid to banks, etc.) 30c а 19b 30d b Other ..... 30e 20 Labor hired (less employment 30f credits) (see Schedule F instructions) 11,240 Total expenses. Add lines 8 through 30g (see instructions) 31 31 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter 30,399 it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 32 If line 32 is a loss, check the box that describes your investment in this activity All investment is at risk. 33 33a 33b (see instructions) Some investment is not at risk. You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and

on Schedule E, line 40

Form 1040 Capital Loss Carryover Worksheet 2008

Name
ELMER H & NELVA E BRUNSTING Taxpayer Identification Number 282-32-8905

# 2008 to 2009 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2008 to 2009 if Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 41, reduced by any amount on Form 8914, line 2, is less than zero. Otherwise, you do not have any carryovers.

1.	Enter the amount from Form 1040, line 41. If a loss, enclose the amount in parentheses		1	90,303
2.	Did you file Form 8914 (to claim an exemption amount for housing a Midwestern displaced individ	dual)?		
	No. Enter -0			
	Yes. Enter the amount from your Form 8914, line 2		2	
3.	Continue the Continue to A. Matter constitute to the continue to the constitute of t		_	90,303
4.	Enter the loss from Schedule D, line 21, as a positive amount		4	3,000
5.	Combine lines 3 and 4. If zero or less, enter -0-		5	93,303
	Enter the smaller of line 4 or line 5		6	3,000
	If line 7 of Schedule D is a loss, go to line 7; otherwise, enter -0- on line 7 and go to line 11			
7.	Enter the loss from Schedule D, line 7, as a positive amount		7	4,389
	Enter any gain from Schedule D, line 15. If a loss, enter -0-			-
	Add lines 6 and 8		9	3,000
10.	Short-term capital loss carryover to 2009. Subtract line 9 from line 7. If zero or less, enter -0-			1,389
	If line 15 of Schedule D is a loss, go to line 11; otherwise, skip lines 11 through 15.			
11.	Enter the loss from Schedule D, line 15, as a positive amount		11	15,025
12.		12		
		13	0	
	Add lines 12 and 13		14	
15.	Long-term capital loss carryover to 2009. Subtract line 14 from line 11. If zero or less, enter -0		15	15,025

Form 1040

### Qualified Dividends and Capital Gain Tax Worksheet

2008

Name

Taxpayer Identification Number

ELMER H & NELVA E BRUNSTING

282-32-8905

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

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

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

1.	Enter the amount from Form 1040, line 43. (However if you are filing Form		
	2555 or 2555-EZ (relating to foreign earned income), enter the amount from line		
	3 of the Foreign Earned Income Tax Worksheets)  1. 83,303	=	
2.	Enter the amount from Form 1040, line 9b*		
3.	Are you filing Schedule D?*		
	Yes. Enter the smaller of line 15 or 16 of		
	Schedule D. If either line 15 or 16 is a		
	loss, enter -0		
	No. Enter the amount from Form 1040, line 13		
4.	Add lines 2 and 3 4. 15, 431		
5.	If you are claiming investment interest expense on Form		
	4952, enter the amount from line 4g of that form.		
	Otherwise, enter -05.		
6.	Subtract line 5 from line 4, If zero or less, enter -0-		
7.	Subtract line 6 from line 1. If zero or less, enter -0-		
8.	Enter the smaller of:		
	● The amount on line 1, <b>or</b>		
	• \$32550 if single or married filing separately   8. 65,100		
	• \$65100 if married filing jointly or qualifying widow(er), or		
	• \$43650 if head of household		
9.	Is the amount on line 7 equal to or more than the amount on line 8?		
	Yes. Skip lines 9 and 10; go to line 11 and check the "No" box		
	No. Enter the amount from line 7		
10.	Subtract line 9 from line 8		
11.	Are the amounts on lines 6 and 10 the same?		
	Yes. Skip lines 11 through 14; go to line 15		
	No. Enter the smaller of line 1 or line 6 11. 15,431		
12.	Enter the amount from line 10 (if line 10 is blank, enter -0-)		
13.	Subtract line 12 from line 11         13.         15,431		0 015
14.	Multiply line 13 by 15% (.15)	14.	2,315
15.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	15.	9,656
16.	Add lines 14 and 15	16.	11,971
17.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	17.	13,519
18.	Tax on all taxable income. Enter the smaller of line 16 or line 17. Also include this amount on		
	Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form		44 0
	1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	18.	11,971

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

P5413

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>IA Tax Return (12/31/09) - IA Form 1040 Page 1</u> <u>IA Tax Return (12/31/09) - IA Form 1040 Page 2</u>

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

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

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

# IA 1040 Iowa Individual Income Tax Long Form 2009 or fiscal year beginning 2009 and ending 2009 and ending

STEP 1: Your last r		all spaces. You MUST fill in your Social Security N Your first name/middle initia	umbe al	r	_					
BR	UNST	ING NELVA E						rmation be		
Spouse's I	last name	Spouse's first name/middle	initial		Check this box if you or your spouse were 65 or older as of 12/31/195   Check this box if you or your spouse were 85 or older as of 12/31/195   Check this box if you or your spouse were 85 or older as of 12/31/195   Check this box if you or your spouse were 85 or older as of 12/31/195   Check this box if you or your spouse were 85 or older as of 12/31/195   Check this box if you or your spouse were 85 or older as of 12/31/195   Check this box if you or your spouse were 85 or older as of 12/31/195   Check this box if you or your spouse were 95 or older as of 12/31/195   Check this box if you or your spouse were 95 or older as of 12/31/195   Check this box if you or your spouse were 95 or older as of 12/31/195   Check this box if you or your spouse were					
Current m	ailing add	dress (number and street, apartment, lot, or suite number) or F	O Bo	κ		al Security Numbe $1-30-468$		Spouse Soc	al Seculit	y nTuniTibe <b>y</b> •
136	<u>30</u> E	PINEROCK LN				name, your spouse		Reciden	ce on 12/	31/09
City, State	e, ZIP				name, if a	applicable, and you	ıΓ			ol District No. •
HOU	STON	TX 77079-591	_ 4		address tr year's retu	ne same as on last um? X YES	า NO	0.0		0000
STEP 2	Filing S	Status: Mark one box only.		<del></del>	Den	endent children for	whom a		is claimed	
1 X	Single: \	Were you claimed as a dependent on another person's lowa return?	YES	X NO ▲	How	many have health	n care co		io dairied	•
2	Married	d filing a joint return. (Two-income families may benefit by usin	ng statu	us 3 or 4)		iding Medicaid or haw I many do not hav		care coverage	?	<u> </u>
3		filing separately on this combined return. Spouse use column B.			<u> </u>					
4	Spouse	d filing separate returns. e's name:		SSN:				income: \$		<del></del>
5		of household with qualifying person. If qualifying person is not o	claimed	d as a dependent on t	this return, e			Social Secu	nty Numbe	er below.
6	Qualif	ying widow(er) with dependent child. Name:				****	SSN:	1		10
STEP 3	[	YOU a. Personal Credit: Enter 1 (Enter 2 if filing								\$ <u>40</u> \$ 20
Exempti	ons (a	ind spouse if b. Enter 1 for each person who is 65 or older								· ——
	-	c. Dependents: Enter 1 for each dependent								\$ <del>60</del>
		d. Enter first names of dependents here:								
	Γ	SPOUSE a. Personal Credit: Enter 1 (If filling b. Enter 1 if 65 or older and/or 1 if blind					<b>A</b>			\$
		status 3)								\$
		c. Dependents: Enter 1 for each dependen	٠					— ^ * — е. ТО		·
		d. Enter first names of dependents here:		B. Spouse/Status	<b>α Δ</b>	You or Joint	B. Sn	ouse/Status		You or Joint
STEP 4	1	Wages, salaries, tips, etc.	1	D. Opodoorolaido						
012, 4		Taxable interest income. If more than \$1,500, complete Sch. B	2.			3,962				
Figure	3.	Ordinary dividend income. If more than \$1,500, complete Sch. B	3.							
your		Alimony received	4.							
gross		Business income/(loss) from federal Schedule C or C-EZ	5.							
income	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes	_			-3,000				
		Other gains/(losses) from federal form 4797				-				
		Taxable IRA distributions								
	9.	Taxable pensions and annuities				14,302				
	10.	Rents, royalties, partnerships, estates, etc.				27,836				
	11.	Farm income/(loss) from federal Schedule F	11.							
	12.	Unemployment compensation. See instructions.	12.							
	13.	Taxable Social Security benefits	13.			7,366				
П	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment								
•		GROSS INCOME. ADD lines 1-14				15.				67 <u>,045</u>
STEF	<b>5</b> 16.	Payments to an IRA, Keogh, or SEP	16.							
l 85	17.	One-half of self-employment tax	17.			0.100				
Figur	re 18.	Health insurance deduction	18.			2,166				
₩ your	19. <b>st-</b>	Penalty on early withdrawal of savings	19.							
# ment	ts 20.	Alimony paid	20.			6 000				
ment to ment incor	21.	Pension/retirement income exclusion	21.							
S IIICOI		Moving expense deduction from federal form 3903		<del></del>						
× ×	23.	lowa capital gain deduction.	23.							
Staple W-2s,	24.	Other adjustments							•	8,166
50	25.									58,879
门 STEP 6	<u>26.</u> 27.	NET INCOME. SUBTRACT line 25 from line 15  Federal income tax refund / overpayment received in 2009	27			2 2 2 4				00,010
SIEF 0		• • • • • • • • • • • • • • • • • • • •				<u> </u>				
Figure	28. 29.	Self-employment/household employment taxes				29.				3,964
your									- —	62,843
federal tax	30.	Total. ADD lines 26 and 29 Federal tax withheld				25				L
addition		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				12,910				
and		Additional federal tax paid in 2009 for 2008 and prior years								
deduc- tion		Deduction for federal taxes. ADD lines 31, 32, and 33				34.			_ Dr	<b>12,</b> 935
		BALANCE. SUBTRACT line 34 from line 30. Enter here and							70	<b>449</b> ,908
cs								BRUN	41-001a ISTING	(09/11/09) LOS 003746

			E BRUNSTING					481-30-4685
2009 I	A 10	040, page 2			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7		BALANCE, From side	e 1. line 35.				_, option/0_io	40 000
J.L. /	JU.	37. Total itemized dedu	ctions from federal Schedule A					
Figure		Taynavers with hon-	us depreciation/sec. 179 must use Iowa Sch. ncluded in line 5 of federal Schedule A	A			Complete li	nes 37-40
your		<ol><li>BALANCE, Subtract</li></ol>	t line 38 from line 37 or enter the	_				
taxable income			deductions from the Iowa Schedule A	. <sup>39.</sup> –		<del></del>		
		40. Other deduction:		–	X Standard.			le Copy
		Deduction. Check one				41.		1,780
			SUBTRACT line 41 from line 36.					48,128
STEP 8	43.	Tax from tables or alt		-		•	_	
Figure	44.		25% of federal tax from form 4972					
your	<b>4</b> 5.	Iowa minimum tax. At	ttach IA 6251.	. <sup>45.</sup> _		<b>\</b>	_	
tax,	<b>4</b> 6.	Total tax. ADD lines 4	43, 44, and 45.					<u>2,798</u>
credits and	<b>4</b> 7.	Total exemption credi	it amount(s) from Step 3, side 1	. 47		60	<u>)</u>	
checkoff	48.	Tuition and textbook	credit for dependents K-12.	. 48		<u>.                                    </u>	_	
contribu-	<b>4</b> 9.		es 47 and 48.					60
tions	50.	BALANCE. SUBTRAC	CT line 49 from line 46. If less than ze	ro, enter z	ero.	50.		2,738
	51.		t or part-year resident. Attach IA 126 a					1,443
	52.		CT line 51 from 50. If less than or equi				_	
	53.		Iowa credits. Attach IA 148 Tax Credit					
	54.		OT !			F.4		1,295
	55.		/EMS surtax. Take percentage from ta	ble mulfin	lv by line 54			0
								1,295
	56. 57		54 and 55. ibutions. ADD columns A & B on line s				57.	1,295
	58.	Contributions. Contrib	ributions. ADD columns A & B on line solutions will reduce your refund or add to	the amo	ount you owe. Amounts m	nust be in whole dollars		1,490
		risii/vviidiile	State Fair	FILE	ngmers/veterans	Cilio Abuse Piev	ention Enter	
			58b: 🛕		: 📤			1 205
	59.		CONTRIBUTIONS. ADD lines 57 and				59.	1,295
		lowa income tax with					<del></del>	
STEP 9			er payments made for tax year 2009	61.		1,240	<del></del>	
Figure			t. Attach IA 130.					
your	63.	Motor fuel tax credit.	Attach IA 4136	. 63		<u> </u>	_	,
credits	64.	} <del></del>	Child and dependent care credit OR		-			
		E	arly childhood development credit					
	65.	lowa earned income	credit: 7.0% (.07) of federal credit	65.	<b>.</b>	·		
	66.	Other refundable credits.	Attach IA 148 Tax Credits Schedule.					
	67.	TOTAL. ADD lines 60					)_	
	68.	TOTAL CREDITS. A	ADD columns A and B on line 67 and e					1,240
STEP 10	69.		n line 59, SUBTRACT line 59 from line					<b>A</b>
		Amount of line 69 to I						<b>A</b>
Figure			Income Tax - Refund Processing,	Hoover	State Office Bldg, Des	Moines IA 50319-012		
your	71	Amount of line 69 to be a	pplied to your 2010 estimated tax	71.	4			
refund or			line 59, SUBTRACT line 68 from line			OU OWE.	<del>-</del> 72.	55
amount			ment of estimated tax. From IA 2210 c		F. Check if an	nualized income metho	d is used 73.	
you owe		Penalty and interest.			▲ 74b. Interest		ADD Enter total 74.	
		-	DUE. ADD lines 72, 73, and 74, and en	iter here				<u>55</u>
	10.	Electronically pay I	by credit card or direct debit. Go t	to www.s	tate.ia.us/tax/			
			wa income Tax - Document Proces			s IA 50306-9187. Mak	e check payable to Tre	easurer, State of Iowa.
			This checkoff does not increase the	STEF				
	arnou	nt of tax you owe or de	ecrease your retund. YOURSELF	1	YEAR,	-late Th'-		
\$1.50 to 1	Jemo-	cratic Party	\$1.50 to Democratic Party		I you like to receive a bor is not available to electr		Mailing Addr	
		lican Party	\$1.50 to Democratic Party	Option	0.	Yes	See lines 70 a	nd 75 above.
		· · · · ·	$\boldsymbol{\vdash}$		<b>▲</b> 1.	No les		
\$1.50 to 0	Jampa	<u> </u>	\$1.50 to Campaign Fund				idina all a	shadulas
STEP 13			<ul><li>/e), the undersigned, declare under pe statements, and, to the best of my (or</li></ul>					
Verify	_		er than taxpayer) is based on all inform		which the preparer has ar	ny knowledge.		
Rechect	ok you	r math			RICHARD F	K RIKKERS	CPA	03/23/10
Attach	all W	2s			Preparer's Signature			Date
			· · · · · · · · · · · · · · · · · · ·		KROESE & F			
Your Sign	nature			Date	540 NORTH	MAIN AVEN	UE	
					SIOUX CEN	NTER	IA 51250	-1824
Spouse's	Signa	iture		Date	Address			
	-				712-722-3	375		12-1277139
Daytime <sup>1</sup>	Teleph	one Number			Daytime Telephone Nu	mber	ic	entification Number
CS			7	nis re	turn is due April	30, 2010.		41-001b (10/07/09)

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

# 2009 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

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 2009. 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,

**INTEREST** 

Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

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

Interest Income. List Names of All Payers.

Check one for each p.		h payer	4.5501.01	
Name of Payer	Тахрауег	Spouse	Joint	AMOUNT
EDWARD JONES			Χ	842
EDWARD JONES			X	2,953
EDWARD JONES		X		167
Total Taxable Interest Income.				
Add the amounts. Enter here and on IA 1040, line 2.	<u> </u>			3,962

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2009. Deduct that portion

of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

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

INCOME

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

Dividend Income. List Names of All Payers.

Check o			
Taxpayer	Spouse	Joint	AMOUNT
		Х	4,817
		X	10
	Χ		5,065
X			70
		X	6,356
	X		261
	<u> </u>		
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			16,579
	Taxpayer	Taxpayer Spouse  X  X	X X X X

41-004b (08/27/09) **P5417** 

# lowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING		ocial Security Number 481 <b>File</b> 4685nV
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPO	OUSE YOU MUST FILE THIS FO	DRM IF
You are a nonresident of Iowa	You are a nonresider	
	from lowa sources, o	ÞΓ
You are a part-year resident of lowa	<ul> <li>You are a part-year I</li> </ul>	owa resident
Date moved into lowa:		
and/or	<ul> <li>Attach this form and a</li> </ul>	copy of your federal
Date moved out of lowa:	return to your lowa ret	
		ce income on the IA 126.
Your spouse is a nonresident of Iowa	<ul> <li>You may benefit by us</li> </ul>	
	, ,	
Your spouse is a part-year resident of Iowa		
Date moved into lowa:	IOWA-SOU	RCE INCOME
and/or		
Date moved out of lowa:	B. SPOUSE	A. YOU OR JOINT
Date moved out of lowa.	Filing Status 3 Only	
1 Magaz calarias tina eta	1	
Wages, salaries, tips, etc.	1	
Taxable interest income	2.	
3. Ordinary dividend income	3	
4. Alimony received	4.	
5. Business income or (loss)	5	
6. Capital gain or (loss)	6	
7. Other gains or (losses)	7	
8. Taxable IRA distributions	8	
9. Taxable pensions and annuities	9	
10. Rents, royalties, partnerships, estates, etc.	10.	27,836
11. Farm income or (loss)	11	
12. Unemployment compensation	12.	
13. Taxable Social Security benefits.	13.	
14. Other income, gambling income, bonus depreciation/section 179		
adjustment	14	
15. GROSS INCOME. ADD lines 1-14.		27,836
16. Payments to an IRA, Keogh, or SEP while an Iowa resident		
17. Deduction for self-employment tax	17.	
18. Health insurance deduction	18.	
19. Penalty on early withdrawal of savings	19.	
20. Alimony paid		
21. Pension/retirement income exclusion		
22. Moving expense deduction into Iowa only		
23. lowa capital gain deduction		
24. Other adjustments		
25. Total adjustments. ADD lines 16-24.	25	<b>A</b>
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26	27,836
27. All-source net income from line 26, IA 1040	27.	58,879
	100.0	<u>%</u> 100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded		
the nearest tenth of a percent. This can be no more than 100.0% and no less the	nan 0.0%. 28	<u>_%</u>
29. Nonresident/part-year resident credit percentage:	<del></del>	
Subtract the percentage on line 28 from 100.0%.	29	<u>%</u> 52.7%
30. lowa tax on total income from line 43, IA 1040		2,798
31. Total credits from line 49, IA 1040	0.4	
32. Tax after credits. Subtract line 31 from line 30.	20	2,738
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on		1,443
	ENTED TUIC AN	<del></del>

Form IA 1	040	Iowa Return Carryover Summary	2009
ame NELVA E	BRU	NSTING	Taxpayer Identification Number 481-30-4685
Activity, Form or Screen	Unit	Description TAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A)	File Copy Carryover to 2010 55
ST PMT		CALCULATED ESTIMATES  1ST QUARTER PAYMENT  2ND QUARTER PAYMENT	330
A		3RD QUARTER PAYMENT 4TH QUARTER PAYMENT ESTIMATES PAID DEDUCTIBLE NEXT YEAR	330 330 310
	<del></del>		
	<u> </u>		

Form **IA1040** 

# lowa Federal Tax Adjustment Worksheet

2009

		,				
ame						r Identification Number
<u>NEL</u>	VA E BRUNS		040 1 :	07	481-	30-4685
	0000 5-1	Federal Refund - Iowa Form 1				File Copy
1.	2008 federal refund	d Tanana abadi			1. —	3,904
2.	Less 2006 rederal ea	amed income credit		• • • • • • • • • • • • • • • •	2. —	
3.	Less 2008 additional	child tax credit			3. —	
	Less 2006 first-time	homebuyer credit			··· <del>"</del> —	3,964
5. c	2009 deduction for fr	refund after adjustments			··· 5. —	17,160
		ederal taxes (Iowa Form 1040, line 34)				
7.	Lesser of line 5 of	line 6		Spouse	··· '· —	3,964 Taxpayer/Joint
	Daine and a feet and and	for a first and the first for the 7 allocated if and include		•		
8.		fund after adjustments from line 7, allocated, if applicable				
9.	Total of other redera	Il refunds (From years prior to 2008)	. 9			3,964
10.	rederal income tax	refund / overpayment received in 2009 (Line 8 plus line 9)	. 10		= =	3, 304
		Self Employment and Household Employment Ta	axes - lov	va Form 1040	Line 28	
				Spouse		Taxpayer/Joint
1.	Self-employment tax	res	1.	•		
2.		nent taxes				
	Total Self-employm	ent and Household Employment Taxes	. <u>-</u>			
•			• ===		= =	
		Federal Tax Withheld - Iowa Forr	n 1040 Li	ine 31		
				Spouse		Taxpayer/Joint
1.	W-2, W-2G, 1099R,	1099M, interest, dividend, K-1	1			25
2.		oad, unemployment, other income, backup withholding, other				
3.		ne Tax Withheld				
						· · · · · · · · · · · · · · · · · · ·
		Federal Estimated Tax Payments Made in 200				
1.	Overpayment applie	d from 2008 return		, , , , , , , , , , , , , , , , , , ,	1. <u>_</u>	3,964
2.		09				8,946
3.	Total Federal Estin	nated tax payments made in 2009			3	12,910
				Spouse		Taxpayer/Joint
4.	Total Federal Estin	nated Taxes Paid from line 3, allocated, if applicable	. 4. <u></u>		= =	12,910
		Additional Federal Taxes Paid in 2009 - le	owa Form	n 1040 Line 33		
1.	2008 federal tax liabi	ility			1.	11,940
2.	Excise tax on early v	vithdrawal from qualified plans				
		s Line 2)				11,940
4.	Less payments made	e against 2008 federal tax liability			4.	15,904
5.	2008 uppaid liability	y before federal refundable credits (Line 3 minus Line 4)				
	Refundable credits					
٠.	A COLUMN	Additional child tax credit b				
		First-time home buyer credit c				
		Recovery rebate credit d. Not Applicable				
			<del></del>			
		Other refundable credits e				
-	Austination of actional	Total refundable credits	. °			
		able credits to 2008 unpaid federal tax liability (Lesser of line 5 or line				
8. o	Fadoral oxtension	al tax return			💁 🗕	
		nd additional payments from 2008 federal return				
		e Fuel Tax Credit from 2009 federal return				
11.	Excess FICA reporte	d on 2009 federal return			17	
12.	rotar auditional fed	eral tax payments made in 2009 (Add lines 7 thru 11)		Spouse	14	Taxpayer/Joint
13	Total additional feder	ral tax payments from line 12, allocated, if applicable	13.	Spouse		raxpayensom
		tes paid in 2009 for tax years prior to 2008				
		eral taxes paid in 2009 for 2008 and prior years (Add lines 13 and				
ıJ.	. Juli additional red	oral made para in 2000 for 2000 and prior years (not lines to alle			= =	DE 400
						P5420

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

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

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

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

US Tax Return (12/31/09) - Schedule D Page 1

US Tax Return (12/31/09) - Schedule D Page 2

US Tax Return (12/31/09) - Schedule E Page 1 - FARMLAND

US Tax Return (12/31/09) - Schedule E Page 2

US Tax Return (12/31/09) - Form 6251 Page 1

US Tax Return (12/31/09) - Form 6251 Page 2

US Tax Return (12/31/09) - Form 4835 - SHARE CROP

US Tax Return (12/31/09) - Schedule L

<b>1040</b>	)	U.S. Individual Incom		2009	(99)	IRS Use Only-I	Do not write o	or staple in this space,
 Label	L	For the year Jan. 1-Dec. 31, 2009, or	other tax year beginning	,_	2009, ending	, 20		OMB No. 1545-0074
	Ā	Your first name and initial	Last name					al security number
(See instructions	В	NELVA E	BRUNSTING					-30-4685
on page 14.) Use the IRS	E L	If a joint return, spouse's first name and initial	Last name				Spouse's	File:Gopy
label. Otherwise,	н	Home address (number and street). If y		page 14.		Apt. no.	<b>A</b>	You must enter
please print	E R	13630 PINEROCK					<u> </u>	our SSN(s) above.
or type.	E	City, town or post office, state, and ZIP						ng a box below will not
Presidential	Ļ	HOUSTON		7079-59			change	your tax or refund.
Election Campaig		Check here if you, or your spouse	if filing jointly, want \$3	to go to this f	und (see pag d of househol	ge 14) ► d (with qualifying po	erson). (See i	You Spouse
Filing Ctatus	1 2	<b>⊣</b> ઁ		⁴ L qual	lifying person i I's name here	s a child but not yo	ur dépènden	t, enter this
Filing Status	-	Married filing jointly (even if only one	•					40)
Check only one	3	Married filing separately. Enter spous	child (see pa	ge 16)				
box.		and full name here. ▶		□ Boxes checked -				
Evemptions	6a	Yourself. If someone can clair	n you as a dependent	, ao not chech	оох ба			<ul> <li>on 6a and 6b</li> </ul>
Exemptions	b	Spouse		T	<del></del>	<del> </del>	(4)	No. of children on 6c who:
	С	Dependents:		(2) Deper	ndent's	(3) Depende	nt's qual	. child • lived with you
		(d) First some	·eme	social securit	y number	relationship	oyou İtaxı	cr. (see • did not live with e 17) you due to divorce
If more than four		(1) First name Last r	lame			<del></del>	pay	or separation
dependents, see							-	(see page 18)
page 17 and				-				Dependents on 6c not entered above
check here ▶								<del>[                                    </del>
	d	Total number of exemptions claim	ed	!				Add numbers on lines above
	7	Wages, salaries, tips, etc. Attach Forme					I .	
Income	, 8a.	Taxable interest. Attach Schedule						842
Attach Form(s)	b	Tax-exempt interest. Do not inclu						
W-2 here. Also	9a	Ordinary dividends. Attach Schedu	le B if required				9a	16,579
attach Forms	b					16,2	205	
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets	of state and local inc	ome taxes (se	e page 23)		JOE SOUND	
was withheld.	11	Alimony received					44	
If you did not	12	Business income or (loss). Attach						
get a W-2,	13	Capital gain or (loss). Attach Schedule D if requ					T 1	-3,000
see page 22.	14	Other gains or (losses). Attach Fo	m 4797				14	
	15a		15a			mount (see page	24) <b>15</b> b	
	16a	Pensions and annuities	16a	b	Taxable a	mount (see page	25) <b>16b</b>	=-/
Enclose, but do	17	Rental real estate, royalties, partner	erships, S corporations	s, trusts, etc. A	Attach Sched	lule E	17	27,836
not attach, any	18	Farm income or (loss). Attach Sch	edule F				18	
please use	19	Unemployment compensation in excess of \$2,4					19	
Form 1040-V.	20a	Social security benefits	<b>20a</b> 2	<u>5,843</u> t	Taxable a	mount (see page	27) <b>20b</b>	21,967
	21	Other income. List type and amount (se					21	
	22	Add the amounts in the far right co	olumn for lines 7 through	gh 21. This is	1 1	come	▶ 22	78,526
	23	Educator expenses (see page 29)			23			
Adjusted	24	Certain business expenses of res						
Gross		fee-basis government officials. Atta			24			
Income	25	Health savings account deduction.			25			
	26	Moving expenses. Attach Form 39			26			
	27	One-half of self-employment tax.	·		27			
	28	Self-employed SEP, SIMPLE, and			28			
	29	Self-employed health insurance de			29			
	30	Penalty on early withdrawal of sav			30		$\dashv$	
	31a		SN ▶		31a 32	<del></del>		
	32	IRA deduction (see page 31)			33			
	33 34	Student loan interest deduction (se Tuition and fees deduction. Attach	Form 8017		34			
	34 35	Domestic production activities ded	Juntion Attach Form 9	 เดกจ	35			
	35 36	Add lines 23 through 31a and 32 through	L 25		<del></del>		36	
	37	Subtract line 36 from line 22. This		ss income			▶ 37	79 526
	J I	Capitali mic do itom ilite ZZ. 1115	IS YOU AUTUSIEU HIUS					

DAA

#### 000065

#### SCHEDULE B

(Form 1040A or 1040)
Department of the Treasury Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

► See instructions on back.

OMB No. 1545-0074
2009

tachment equence No. 0

Name(s) shown on return Your social security number NELVA E BRUNSTING 481-30-4685 ile Goody List name of payer. If any interest is from a seller-financed mortgage and the Part I buyer used the property as a personal residence, see instructions on back and list Interest this interest first. Also, show that buyer's social security number and address EDWARD JONES (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 842 Add the amounts on line 1 form. Excludable interest on series EE and I U.S. savings bonds issued after 1989 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 842 4 Note. If line 4 is over \$1,500, you must complete Part III Amount List name of payer ▶ Part II 4,817CHEVRON CORPORATION **Ordinary** DEERE & CO 10 Dividends EDWARD JONES METLIFE (See instructions EXXON MOBILE 356 on back and the JONES instructions for EDWARD 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. Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 16,579 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; or (b) had a Part III foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Yes No Foreign 7a At any time during 2009, did you have an interest in or a signature or other authority over a Accounts financial account in a foreign country, such as a bank account, securities account, or other and Trusts financial account? See instructions on back for exceptions and filing requirements for Form TD F If "Yes," enter the name of the foreign country ▶ (See instructions on 8 During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

#### SCHEDULE D (Form 1040)

Part I

Capital Gains and Losses ► Attach to Form 1040 or Form 1040NR.

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

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

▶ See Instructions for Schedule D (Form 1040).

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service

Name(s) shown on return NELVA E BRUNSTING Your social security number 481-30**F4€**5

-	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.	- 1	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other ba (see page D-7 o the instructions)	f	(f) Gain or (loss) Subtract (e) from (d)
1								
								-,
				$\dashv$				
				_		~-		
							establica secusio	
2	Enter your short-term totals, if any, filine 2			2				
3	Total short-term sales price amou column (d)	ints. Add lines 1 and	2 in	3				
4	Short-term gain from Form 6252 and			ms 16	584 6781 and 8824		4	
5	Net short-term gain or (loss) from pa							
6	Schedule(s) K-1 Short-term capital loss carryover. En	ter the amount, if an	v. from line 10	of vo	our Capital Loss		5	
•	Carryover Worksheet on page D-7						6	1,389
7	Net short-term capital gain or (los	s). Combine lines 1	through 6 in co	olumn	(f)		7	-1,389
Pa	art II Long-Term Capital	Gains and Los	ses – Asse	ts H	eld More Than One	Year		
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date solo (Mo., day, yr.		(d) Sales price (see page D-7 of the instructions)	(e) Cost or other b (see page D-7 o the instructions)	f	(f) Gain or (loss) Subtract (e) from (d)
8	CAPTIAL INCOME BU	ILDERS V VARIOUS	10/26/	n a	7,533	10 -	846	-3,313
	CAPITAL INCOME BU	ILDERS VARIOUS	10/26/		7,370		972	-3,602
	INCOME FUND OF AM	ERICA FUND		0.9				3,002
	INCOME FUND OF AM	VARIOUS ERICA	10/26/	09	38,532	46,	659	-8,127
	INCOME FUND OF AM	VARIOUS	05/27/	09	10,000	14,	028	-4,028
9	Enter your long-term totals, if any, frine 9			9				
10	Total long-term sales price amount column (d)	nts. Add lines 8 and	9 in	10	63,435			
11	Gain from Form 4797, Part I; long-te (loss) from Forms 4684, 6781, and 8	rm gain from Forms	2439 and 625		d long-term gain or		11	
12	Net long-term gain or (loss) from pa Schedule(s) K-1	rtnerships, S corpora	ations, estates,	and t	trusts from		12	
13	Capital gain distributions. See page						13	
14	Long-term capital loss carryover. En	ter the amount, if an	y, from line 15	of yo	ur Capital Loss			15,025
15	Carryover Worksheet on page D-7 Net long-term capital gain or (loss	or the instructions .  s). Combine lines 8 f	through 14 in c	olumr	n (f). Then go to Part		14	
	III on the back					.,,,,,,,,,,,,,,	15 Sobo	-34,095

#### Part III Summary

_			
16	Combine lines 7 and 15 and enter the result	16	File Copy <sup>484</sup>
	If line 16 is:		
	A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR,		
	line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains?		
	Yes. Go to line 18.		
	No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	
20	Are lines 18 and 19 both zero or blank?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions	18	
	for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21		
	and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller		
	of:		
	The loss on line 16 or	21	3,000
	• (\$3,000), or if married filing separately, (\$1,500)		
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions		
	for Form 1040 (or in the Instructions for Form 1040NR).		
	No. Complete the rest of Form 1040 or Form 1040NR.		

#### SCHEDULE E (Form 1040)

#### Supplemental Income and Loss

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

OMB No. 1545-0074

Your social security number

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

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

See Instructions for Schedule E (Form 1040).

N	JELVA E BRUNSTING				48	File	္ငCo	ру	
1000000	art I Income or Loss Fi		al Real Estate and Ro	-	re in the business of	renting personal		ty, use	
			. If you are an individual, rep	ort farm rental income or			40.	<u> </u>	
_1_		ental real e	state property:		2 For each rental re			Yes	No
	FARMLAND					l you or your family			
Α	IOWA				• 1	ax year for personal			3.7
	TO DAKE TAKE		<del></del>		<b>-1</b>	than the greater of:	_ A		<u>X</u>
	FARMLAND				• 14 days or				
В	IOWA				. 10% of the tot	al days rented at			
					fair rental valu	e?	В		<u>X</u>
					(See page E-3)			•	
С									
					<u> </u>	<del></del>	С		
inc	ome:		·	Properties	<del>-</del>	7	otals		
			-A	B	C	(Add colu			_
	Rents received	3	15,276	14,100		3		29 <b>,</b> 3	376
	Royalties received	4				4			
Ex	penses:								
5	Advertising	5							
6	Auto and travel (see page E-4)	6							
7	Cleaning and maintenance	7							
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11							
12	Mortgage interest paid to banks,								
	etc. (see page E-5)	12		-		12			
13	Other interest	13							
14	Repairs	14							
	Supplies	15							
	Taxes	16	2,525		, - ,				
	Utilities	17							
	Other (list)								
		18							
•									
19	Add lines 5 through 18	19	2,525			19		2,5	525
	Depreciation expense or depletion								
	(see page E-5)	20				20			
21	Total expenses. Add lines 19 and 20	21	2,525		•				
	The state of the s				<del></del>	7 3 1			
22	Income or (loss) from rental real								
	estate or royalty properties.								
	Subtract line 21 from line 3 (rents)								
	or line 4 (royalties). If the result is								
	a (loss), see page E-5 to find out if you must file Form 6198	22	12,751	14,100					
23	Deductible rental real estate loss.	22	12/101	±1 <b>,</b> ±00					
23	Caution. Your rental real estate loss								
	on line 22 may be limited. See page								
	E-5 to find out if you must file Form								
	8582. Real estate professionals must	22	0	O.					
	complete line 43 on page 2	23 (				1 24		26,8	51
	Income. Add positive amounts show		•			24		∠∪ <b>,</b> 0	, 17 T
	Losses. Add royalty losses from line Total rental real estate and royalty					25 (			)
-	If Parts II, III, IV, and line 40 on page	2 do not ap	ply to you, also enter this am	ount on Form 1040, line		26		26.8	151
For	17, or Form 1040NR, line 18. Otherw Paperwork Reduction Act Notice, see			c + ⊢ ∪⊓ page ∠		26   Schedule	<b>254</b>	27640	2009
DAA							`	,	

Schedule E (Form 1040) 2009 Attachment Sequer										ence	No. 13	ļ	Page :
Nam	ie(s) shown o	on return. Do not enter name and s	social security number if shown on	other side.				`	Your so	cial	security	number	
N	ELVA	E BRUNSTING							481-	-30	-468	5	
0.550,000	18818888888888888888888888888888888888	RS compares amounts reporte	ed on your tax return with am	ounts shown on Sc	:hedule(s)	K-1.							
	art II	Income or Loss From any amount is not at risk, yo	n Partnerships and S ou must check the box in col	Corporations umn (e) on line 28 a	Note. If y and attach	you rep <b>Form</b>	ort a lo <b>6198.</b> :	oss from See pag	n an at⊣ ge E-1.	risk a	File	∙@op	у
	unaliowed I	porting any loss not allowed in loss from a passive activity (if expenses? If you answered "	that loss was not reported or	n Form 8582), or ur	reimburse	ear d		-		] Y	es X	No	
28	partiersiip	expenses: If you answered	(a) Name	ompleting this section	(b) Enter	ip;S	(c) Che	n		ificati	on	(e) Che	
		<del></del>			for S corpo	oration	partners	hip	nı	ımbe	<u>r</u>	not at	risk
В								1-1-					<del> </del>
<u>c</u>													
D				<del></del>	<u> </u>								<u></u>
-	/f) (	Passive Income and Passive loss allowed	1	/h) N				ncome		oss			
	(1) Passive loss allowed (2) Passive income (3) Nonpassive loss (3) Section 179 expended (4) (4) (5) Section 179 expended (5) Form 8582 if required (6) Form Schedule K-1 (6) Section 179 expended (7) Form Schedule K-1 (7) Section 179 expended (6) Section 179 expended (7) Section 179 expended (7) Section 179 expended (7) Section 179 expended (7) Section 179 expended (8) Section 179 expended (8) Section 179 expended (9) Section 179 expended (9) Section 179 expended (1)									2		lonpassive n <b>Schedul</b>	
A				<u> </u>		-					<u> </u>		
B C													
D													
29a	Totals												
b	Totals				_							100	
30		mns (g) and (j) of line 29a								30			
31 32		mns (f), (h), and (i) of line 29b							-	31	(		
32		tnership and S corporation re and include in the total on li		lines 30 and 31. En	ter the					22			
P	art III	Income or Loss From			<del></del>					32_			
33			(a) Name						T			mployer ion numbe	ır.
A B			-										· 
		Passive Incom	e and Loss			N	onnas	sive Inc	come a	nd l	000		
		re deduction or loss allowed Form 8582 if required)	(d) Passive incom			Deduction Sched	n or los	s			(f) Other	income fro	
Α	· · · · · · · · · · · · · · · · · · ·			<del>'</del>		Coned	uic I\-		-			edule K-1	
В	·												
34a	Totals				)/s = = \$1			1177		0.000000	ogono. selector This		
ь 35	Totals	nns (d) and (f) of line 34a								94			
36		nns (d) and (f) of line 34a	• • • • • • • • • • • • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·						35 36 (	<del></del>		
37		ate and trust income or (los	s). Combine lines 35 and 36.	Enter the result her	e and				···   _	20 (			)
5.150000	include in	the total on line 41 below	<u></u>			<u></u> ,				37			
Pa	nt IV	Income or Loss From				s (RE	MICs	)—Re	sidua	l H	older		
20	(b) Employer (c) Excess inclusion from Schedules Q, line 2c (see page E-8) from Schedules Q, line 2c (see page E-8)										(e) Inc	ome from	Bb
ან ——		(a) Name	(D) Linployer		, lu	•		•	′ 1		Schedul	es Q, line 3	
	- Co. 1:		identification number	Schedules Q, line 2 (see page E-8)	ec for	•		•	1b	-14	Schedule	es Q, line 3	
39		columns (d) and (e) only. Ente	identification number	Schedules Q, line 2 (see page E-8)	ec for	•		•	1b	39	Schedul	es Q, line :	
39	irt V	columns (d) and (e) only. Ente Summary	identification number	Schedules Q, line 2 (see page E-8)	ec for	•		•	1b (	39	Schedule	es Q, ine :	925
39 Pa	<b>rt V</b> Net farm r	columns (d) and (e) only. Ente Summary rental income or (loss) from Fo	identification number or the result here and include	Schedules Q, line 2 (see page E-8) in the total on line 4	to fr	om Sch	nedules	Q, line	1b	-14	Schedule		985
39 <b>P</b> a	Net farm r Total incor Reconcilia	columns (d) and (e) only. Ente Summary rental income or (loss) from Forme or (loss). Combine lines 26, 3 ation of farming and fishing	identification number  or the result here and include  orm 4835. Also, complete line 2, 37, 39, & 40. Enter the result h income. Enter your gross	Schedules Q, line 2 (see page E-8) in the total on line 4	to fr	om Sch	nedules	Q, line	1b	39	Schedulo		985 ,836
39 Pa 40 41	Net farm r Total incor Reconcilia farming ar	columns (d) and (e) only. Ente Summary  rental income or (loss) from Forme or (loss). Combine lines 26, 3 ation of farming and fishing and fishing income reported on	identification number  or the result here and include  orm 4835. Also, complete line 2, 37, 39, & 40. Enter the result h income. Enter your gross  Form 4835, line 7; Schedule	Schedules Q, line 2 (see page E-8) in the total on line 4 e 42 below ere & on Form 1040, l	to fr	om Sch	nedules	Q, line	1b	39	Schedule		
39 Pa 40 41	Net farm r Total incor Reconcilia farming an K-1 (Form	columns (d) and (e) only. Enter Summary  rental income or (loss) from Forme or (loss). Combine lines 26, 3 ation of farming and fishing income reported on 1065), box 14, code B; Scheil	identification number  or the result here and include  or the result here and include  or 4835. Also, complete line 2, 37, 39, & 40. Enter the result h income. Enter your gross  Form 4835, line 7; Schedule dule K-1 (Form 1120S), box 1	Schedules Q, line 2 (see page E-8) in the total on line 4 e 42 below ere & on Form 1040, I	to fm	om Sch	nedules	s Q, line 1	1b 3	39	Schedule		
39 Pa 40 41	Net farm r Total incor Reconcilia farming ar K-1 (Form code U; ar Reconcilia	columns (d) and (e) only. Enter Summary  rental income or (loss) from Forme or (loss). Combine lines 26, 3 ation of farming and fishing income reported on 1065), box 14, code B; Scheind Schedule K-1 (Form 1041), ation for real estate profess	orm 4835. Also, complete line 2, 37, 39, & 40. Enter the result h income. Enter your gross Form 4835, line 7; Schedule dule K-1 (Form 1120S), box 1, line 14, code F (see page Estionals. If you were a real estionals.	Schedules Q, line 2 (see page E-8)  in the total on line 4  42 below here & on Form 1040, line 4	to fr	om Sch	nedules	s Q, line 1	1b	39	Schedul		
39 Pa 40 41 42	Net farm r Total incor Reconcilia farming ar K-1 (Form code U; ar Reconcilia profession	columns (d) and (e) only. Enter Summary  rental income or (loss) from Forme or (loss). Combine lines 26, 3 ation of farming and fishing income reported on 1065), box 14, code B; Scheind Schedule K-1 (Form 1041), ation for real estate profess al (see page E-2), enter the n	identification number  or the result here and include  orm 4835. Also, complete line 12, 37, 39, & 40. Enter the result h income. Enter your gross  Form 4835, line 7; Schedule dule K-1 (Form 1120S), box 1 line 14, code F (see page E- sionals. If you were a real est et income or (loss) you repor	Schedules Q, line 2 (see page E-8)  in the total on line 4  42 below tere & on Form 1040, line 4  17, -8) ate ted	to fm	om Sch	nedules	s Q, line 1	1b 3	39	Schedul		
39 Pa 40 41 42	Net farm r Total incor Reconcilia farming ar K-1 (Form code U; ar Reconcilia profession anywhere	columns (d) and (e) only. Enter Summary  rental income or (loss) from Forme or (loss). Combine lines 26, 3 ation of farming and fishing income reported on 1065), box 14, code B; Scheind Schedule K-1 (Form 1041), ation for real estate profess	identification number  ir the result here and include  orm 4835. Also, complete line 12, 37, 39, & 40. Enter the result h income. Enter your gross  Form 4835, line 7; Schedule dule K-1 (Form 1120S), box 1 line 14, code F (see page E  stionals. If you were a real est et income or (loss) you repor  NR from all rental real estates	Schedules Q, line 2 (see page E-8)  in the total on line 4  42 below here & on Form 1040, line 4  17,  -8) hate hate hate hate hate hate hate hate	to fm	om Sch	nedules	s Q, line 1	1b 3	39	Schedul		

Form 6251

Department of the Treasury

Internal Revenue Service

Alternative Minimum Tax—Individuals

See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR Your social security number 481-30**F4E**5Cop NELVA E BRUNSTING Alternative Minimum Taxable Income (See instructions for how to complete each line. 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.) 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 Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-11 of the instructions for Schedule A (Form 1040) If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule 7 Tax refund from Form 1040, line 10 or line 21 8 Investment interest expense (difference between regular tax and AMT) 9 Depletion (difference between regular tax and AMT) 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 12 Alternative tax net operating loss deduction 12 208 Interest from specified private activity bonds exempt from the regular tax 13 13 14 Qualified small business stock (7% of gain excluded under section 1202) 15 15 Exercise of incentive stock options (excess of AMT income over regular tax income) 16 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 16 17 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 17 18 Disposition of property (difference between AMT and regular tax gain or loss) 18 19 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 19 0 20 Passive activities (difference between AMT and regular tax income or loss) 20 0 21 Loss limitations (difference between AMT and regular tax income or loss) 22 22 Circulation costs (difference between regular tax and AMT) 23 23 Long-term contracts (difference between AMT and regular tax income) 24 Mining costs (difference between regular tax and AMT) 25 Research and experimental costs (difference between regular tax and AMT) 25 26 Income from certain installment sales before January 1, 1987 26 Intangible drilling costs preference 27 27 28 Other adjustments, including income-based related adjustments ...... 28 29 Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is 78,734 29 more than \$216,900, see page 8 of the instructions.) Alternative Minimum Tax (AMT) 30 Exemption. (If you were under age 24 at the end of 2009, see page 8 of the instructions.) THEN enter on line 30... AND line 29 is not over... IF your filing status is . . . \$46,700 Single or head of household \$112,500 150,000 Married filing jointly or qualifying widow(er) 70.950 46,700 75,000 ..... 30 35.475 Married filing separately ..... If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. <u>32,0</u>34 31 31 Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II. 32 • 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 6,547 32 for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filling separately) from the result.

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

34 Tentative minimum tax. Subtract line 33 from line 32

without using Schedule J (see page 11 of the instructions)

33 Alternative minimum tax foreign tax credit (see page 9 of the instructions)

35 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured

36 AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45

P572 2551 (2009

,368

33

35

Page 2

	Part III Tax Computation Using Maximum Capital Gains Rates				
37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the	amount fr	om line 3	Т	· · · · · · · · · · · · · · · · · · ·
	of the worksheet on page 9 of the instructions		3	37	32,034
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax			F	ile Copy
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of				iic Copy
	the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D				
	(Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page				
	11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the				
	instructions for the amount to enter	38	16,205		
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT,	30			
55	if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-				
	, , ,				
40	EZ, see page 11 of the instructions for the amount to enter	39			
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the				
	AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter				
	the smaller of that result or the amount from line 10 of the Schedule D Tax				
	Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or				
	2555-EZ, see page 11 of the instructions for the amount to enter	40	16,205		
41	Enter the <b>smaller</b> of line 37 or line 40		4	11	16,205
12	Subtract line 41 from line 37				15 020
				12	15,829
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by		_ [ .		4 1 2 6
	multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the	ne result		3	4,116
44	Enter:				
	• \$67,900 if married filing jointly or qualifying widow(er),				
	• \$33,950 if single or married filing separately, or	44	33,950		•
	• \$45,500 if head of household.	1 1			
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of				
	the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D				
	(Form 1040), whichever applies (as figured for the regular tax). If you did not				
	complete either worksheet for the regular tax, enter -0-	45	51,071		
			,		•
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	ol		
	Subtract line 45 from line 44. If zero or less, enter -0-				
47	Enter the <b>smaller</b> of line 37 or line 38	47	16,205		
•	Enter the smaller of line 37 of line 36	71	10,203		
40	Enter the amallar of line 45 or line 47	40			
40	Enter the smaller of line 46 or line 47	48			
40			16 005		•
49	Subtract line 48 from line 47	49	16,205		
50	Multiply line 49 by 15% (.15)			0	2,431
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line	51.			
51	Subtract line 47 from line 41	51			
		,		0.203	
52	Multiply line 51 by 25% (.25)	<i></i>		2	
53	Add lines 43, 50, and 52		5	3	6,547
E A	If line 27 is \$475,000 or loss (\$97,500 or loss if married filling accessfully married	000/ (00)	Otherwise		
<b>54</b>	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by	` '			0.000
	multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the		54	4	8,329
55	Enter the <b>smaller</b> of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 255				
	this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instruction	ns	55	5	6,547
					Form <b>6251</b> (2009)

Form 4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

OMB No. 1545-0074

2009

Attachment Sequence No. 3

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

(99)

Your social security number

481-30 - 465 Copy

Employer ID number (EIN), if any

_N	ELVA E BRUNSTING	···								
<u>A</u>	Did you actively participate in the opera	ation of this farm	during 2009 (	see instruc	tions)?		<u></u>	<u></u>	X Yes	No
P	art I Gross Farm Rental	Income—Ba	sed on Pro	oductior	n. Include amour	nts converted	d to cas	sh or	the equivale	nt.
1	Income from production of livestock,		1 1	ps				1		
2a	Cooperative distributions (Form(s) 1			2a	985	2b Taxable a	amount	2b		985
3 <b>a</b>	Agricultural program payments (see	instructions)	L	3a		<b>3b</b> Taxable a	amount	3b		
4	Commodity Credit Corporation (CCC	) loans (see inst	ructions):							
а	CCC loans reported under election .							4a		
b	CCC loans forfeited		L	4b		4c Taxable a		4c		
5	Crop insurance proceeds and federa	al crop disaster pa	ayments (see	instructions	s):					
а	Amount received in 2009		<u></u> L	5a	· · · · · · · · · · · · · · · · · · ·	5b Taxable		5b		
С	If election to defer to 2010 is attached					deferred from 20		5d		
6	Other income, including federal and	state gasoline or	fuel tax credit	or refund	(see instructions)			6		
7	Gross farm rental income. Add am	ounts in the right	column for line	es 1 throug	gh 6. Enter the					
	total here and on Schedule E (Form	1040), line 42	<u> </u>	<del></del>			🕨	7		<u>985</u>
-Pa	art II Expenses—Farm R	ental Proper	ty. Do not	include	personal or living	g expenses.				
8	Car and truck expenses (see			21	Pension and profit-					
	Schedule F instructions). Also				sharing plans			21		
	attach Form 4562	8		22	Rent or lease:					
9	Chemicals	9		a	Vehicles, machinen	y, and				
10	Conservation expenses (see	1			equipment (see					
	instructions)	10			instructions)			22a		
11	Custom hire (machine work)	11		b	Other (land, animal	s, etc.)	, <i></i> .	22b		
12	Depreciation and section 179			23	Repairs and mainte	enance ,,		23		
	expense deduction not			24	Seeds and plants			24		
	claimed elsewhere	12		25	Storage and wareh	ousing		25		
13	Employee benefit programs			26	Supplies		, , ,	26		
	other than on line 21 (see			27	Taxes			27		
	Schedule F instructions)	13		28	Utilities			28		
14	Feed	14		29	Veterinary, breedin					
15	Fertilizers and lime	15			and medicine			29		
16	Freight and trucking	16		30	Other expenses					
17	Gasoline, fuel, and oil	17			(specify):		į			
18	Insurance (other than health)	18		a .				30a		
19	Interest:			b				30b		
а	Mortgage (paid to banks, etc.)	19a		c.	.,,			30c		
b	Other	19b		d				30d		
20	Labor hired (less employment			e .				30e		
	credits) (see Schedule F			f.				30f		
	instructions)	20		g				30g	<u>_</u>	
31	Total expenses. Add lines 8 through	n 30g (see instruc	ctions)				▶	31	-	
32	Net farm rental income or (loss). S	Subtract line 31 fr	om line 7. If th	e result is	income, enter it					
	here and on Schedule E, line 40. If the	he result is a loss	, you <b>must</b> go	on to line	33			32	-1	<u>985</u>
33	If line 32 is a loss, check the box that	at describes your	investment in t	this activity			٦	33a	All investment	is at risk.
	(see instructions)						♪,	33b	Some investmen	t is not at risk.
С	You may have to complete Form 858	82 to determine y	our deductible	e loss, rega	ardless of which					
	box you checked (see instructions). It	if you checked bo	x 33b, you mi	ust comple	ete Form 6198					
	before going to Form 8582. In either	case, enter the c	leductible los	s here and	d on Schedule E,					

#### SCHEDULE L

(Form 1040A or 1040) Department of the Treasury Internal Revenue Service

Attach to Form 1040A or 1040.

# Standard Deduction for Certain Filers

► See instructions on back.

OMB No. 1545-0074

Nar	ne(s) shown on return		Your social security number	200000
]	NELVA E BRUNSTING		481-30 <b>-46-50000</b>	1
	File this form <b>only</b> if you are increasing your standard deduction by certain state or le	ocal real estate taxes, new	motor vehicle taxes,	lasa
CA	OTION or a net disaster loss. It may be better for you to itemize your deductions instead. Se	e the Instructions for Sche	edule A (Form 1040).	
1	Enter the amount shown below for your filing status.		and the second s	
	• Single or married filing separately—\$5,700			
	Married filing jointly or Qualifying widow(er)—\$11,400	1 5	,700	
	• Head of household-\$8,350			
2	Can you (or your spouse if filing jointly) be claimed as a dependent			
	on someone else's return?			
	No. Enter the amount from line 1 on line 4, skip line 3, and			
	go to line 5.			
	Yes. Go to line 3.	- 1		
3	Is your earned income more than \$650 (see instructions)?			
	Yes. Add \$300 to your earned income. Enter the total	3		
	No. Enter \$950			
4	Enter the smaller of line 1 or line 3		4 5,	700
5	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if			
	single or head of household). If blank, enter -0-		5 1,	400
6	Form 1040 filers only, enter any net disaster loss from Form 4684, line 18			
	Enter the state and local real estate taxes you paid. Do not			
	include foreign real estate taxes (see instructions)	17.	,067	
8	Enter \$500 (\$1,000 if married filing jointly)	8	500	
	Enter the smaller of line 7 or line 8		9	500
10	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for			
	purchase of a new motor vehicle after February 16, 2009 (see instructions)?			
	No. Skip lines 10 through 19, enter -0- on line 20, and go to line 21.			
	Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000			
	(\$260,000 if married filing jointly), enter the amount of these taxes paid.			
	Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21	10		
11	Enter the purchase price (before taxes) of the new motor			
	vehicle(s) (see instructions)	11		
12	Is the amount on line 11 more than \$49,500?			
	No. Enter the amount from line 10.			
	Yes. Figure the portion of the tax from line 10 that is			
	attributable to the first \$49,500 of the purchase price of each			
	new motor vehicle and enter it here (see instructions)	12		
13	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	13		
14	Form 1040 filers only, enter the total of any-			
	● Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line			
	18; and Form 4563, line 15, and			
	Exclusion of income from Puerto Rico	14		
15	Add lines 13 and 14	15		
16	Enter \$125,000 (\$250,000 if married filing jointly)	16		
	Is the amount on line 15 more than the amount on line 16?			
	No. Skip lines 17 through 19, enter the amount from line 12			
	on line 20, and go to line 21.			
	Yes. Subtract line 16 from line 15	17		
18	Divide the amount on line 17 by \$10,000. Enter the result as a			
	decimal (rounded to at least three places). If the result is 1.000 or			
	more, enter 1.000	18		
19	Multiply line 12 by line 18	19		
20	Subtract line 19 from line 12		20	
21	Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A	·		
	line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b		.   21   7,	600

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>IA Tax Return (12/31/10) - IA Form 1040 Page 1</u>

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

		in à	all spaces. You MUST fill in your Social Security Nun	nber	<u>.                                    </u>	-						
Your las			Your first name/middle initial				Cill in	all inf	ormation belov	N	=	
			ING NELVA E						x if you or your sp			
Spouse'	's last i	name	Spouse's first name/middle ini	itial			X Check	olderas	of 12/31/##	_		
						Your Socia	al Security Number			Security On	<del>py .</del>	
Current	mailing	g add	dress (number and street, apartment, lot, or suite number) or PO	Box			30-468		Operate Social (	- Journy ING		
13	630	<u></u>	INEROCK LN			1 101			on 12/31/10			
City, Sta	ate, ZIF	-							School District N	lo. •		
_HO	UST	ΟN	TX 77079-5914	<u> </u>			0	0	0000			
STEP	2 Filir	ng S	tatus: Mark one box only.			You must answer these questions:						
1	X Sir	ngle: \	Vere you claimed as a dependent on another person's lowa return?	YES	X NO 🛦		endent children fo many have healt		an exemption is on coverage?	laimed in S	тер з	
2	-	-	I filing a joint return. (Two-income families may benefit by using	statu		(includ	ding Medicaid or haw	/k-i)	· ·		]	
3	$\neg$		filing separately on this combined return. Spouse use column B.			How	many do not hav	e health	care coverage?		<u> </u>	
4	Ma	arrie	filing separate returns.		SSN:			<b>A</b>	Income: \$			
5			e's name; of household with qualifying person. If qualifying person is not cla	imed	as a dependent on the	his return, er	nter the person's r	name ar	nd Social Security	Number be	low.	
6			ying widow(er) with dependent child. Name:			.,,		SSN:				
		uanı	•	aint a	ur hand of household \				1 x\$ 40	= \$	40	
STEP		(2	YOU a. Personal Credit: Enter 1. (Enter 2 if filing joint spouse if heart 1 for each person who is 65 or older in								20	
Exemp	otions		iling iointly)								20	
			c. Dependents: Enter 1 for each dependent.								60	
			d. Enter first names of dependents here:								<del></del>	
			a. Personal Credit: Enter 1.							= \$ _		
		_	b. Enter 1 if 65 or older and/or 1 if blind.							= \$ -		
			SPOUSE c. Dependents: Enter 1 for each dependent.					<b>A</b>				
			status 3) d. Enter first names of dependents here:						e. TOTA			
					B. Spouse/Status 3	3 <b>A</b> .	You or Joint	<b>B</b> . 9	Spouse/Status 3	A. You	or Joint	
STEP 4	4	1.	Wages, salaries, tips, etc.	1,								
Cuana		2.	Taxable interest income. If more than \$1,500, complete Sch. B.	2			7,162					
Gross Income		3.	Ordinary dividend Income. If more than \$1,500, complete Sch. B.	3.			21,685					
			Alimony received									
		5.										
		6.					-3,000					
		7.										
		8.					3,218					
		9.					10,788					
		10.					23,013					
						-						
					<del></del>							
		12.	Unemployment compensation. See instructions.	12.			5,067					
		13.										
		14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment	14.	<del>_</del>						57,933	
		<u>15.</u>	GROSS INCOME, ADD lines 1-14.				15.				01,933	
ST	EP 5		,	16.	<u> </u>							
HALL	just-											
	nts	18.	.,.,.,.,.,.	18.	<del></del>		1,158					
to		19.		19.								
Inc	ome	20.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20.								
وا		21.		21.			6,000					
and voucher here		22.										
je .		23.										
		24.										
اجُ		25.	Total adjustments. ADD lines 16-24.								7,158	
		26.	NET INCOME. SUBTRACT line 25 from line 15.				26.				50,775	
bayment,	EP 6	27.		27.		<u> </u>	577					
튀_,			Self-employment/household employment taxes									
	deral										577	
s Tar Ad Ad		2 <del>9</del> .	Addition for federal taxes. ADD lines 27 and 28.				30,				51,352	
an an	d		Total. ADD lines 26 and 29.								<u> </u>	
231 .	duc-		Federal tax withheld	۵1. ۵۵			11 500					
が tio	n						11,500					
			• •							DE 44	<b>1</b> = 0.0	
11			Deduction for federal taxes. ADD lines 31, 32, and 33.								<b>34</b> ,500	
		35.	BALANCE. SUBTRACT line 34 from line 30. Enter here and o	n line	36, side 2.		35.				49,852	
ÇS									BRUN <b>\$</b> 1	PN@0033	<sub>%க்கூ)</sub> L10	

NELVA E BRUNSTING 481-30-4685

2010 IA	1 7	J4U, page	2			I	B. Spouse/Status 3		A. You or Joint	B. Spouse	/Status 3	3 <i>A</i>	A. You or Joint
STEP 7	36.	BALANCE. From							36.				49,852
					om federal Schedule A	37				_			
Taxable		38. Iowa income	tax if inclu	aepre uded i	eciation/sec. 179 must use Iowa Sch. A. in line 5 of federal Schedule A		<del>-</del>			Co	mplete li	ines 37-	40
Income		30 BALANCE S	Subtract lin	~ 3B	from line 37 or enter the ins from the lowa Schedule A			_	5,738	ON	ILY if yo	u itemiz	e.
		40. Other ded		uucuo		40				.		ile (	CONV
	41				X Itemized. Add lines 39 ar		Ctandard		41.	. –	1	IIC (	ZOP2 <sup>230</sup>
		Deduction. Che			_		Standard .	• • • •					3,730
	42.	TAXABLE INC	COME. S	SUBI	TRACT line 41 from line 36.								44,114
STEP 8	43.				tax		<del></del>						
	44.				federal tax from form 4972								
Tax,	45.	Iowa minimum	tax. Atta	ch l/	A 6251.	45. <b>_</b>							
Credits	46.	Total tax. ADD	lines 43,	44,	and 45.				46.				2,466
and Checkoff	47.	Total exemption	n credit a	amou	ınt(s) from Step 3, side 1	47.			60				
Contribu-	48.	Tuition and text	tbook cre	edit f	or dependents K-12	48.				•			
tions					and 48.					-			60
	50.	BALANCE SU	BTRACT	line	49 from line 46, If less than zero	enter z	ero		50.			0 _	2,406
					rt-year resident. Attach IA 126 an								1,499
												<b>_</b>	907
	52.				51 from 50. If less than or equal						<del></del>	<u> </u>	307
	53.				redits. Attach IA 148 Tax Credits								0.011
	54.	BALANCE. SUI	BTRACT	line	53 from line 52.								907
	55.	School district s	surtax/EN	/IS s	urtax. Take percentage from table	e; multip	ly by line 54.					<u> </u>	0
	56.	Total Tax. ADD	lines 54	and	i 55.				56.				907
	57.	Total tax before	contribu	utions	s. ADD columns A & B on line 56 will reduce your refund or add to	and en	ter here.				57.	•	907
	58.	Contributions. C Fish/Wildlife	Contributi	ons	will reduce your refund or add to State Fair	the amo	ount you owe. Amounts fighters/Veterans	s mus	t be in whole dollars.	ntion			
	_	8a: 🛦			58b: 📤	500	: A		End.	TIGOTI	Enter total. 58.		
			ND CO		RIBUTIONS. ADD lines 57 and 58								907
		lowa income ta				60.	<del> </del>	<u> </u>					
STEP 9					ments made for tax year 2010	_		<del></del>	1 320	•			
JIEF J					•								
					th IA 130.					-			
Credits					IA 4136.	63.				-			
	64.	Check One:	_		nd dependent care credit OR								
		L			nildhood development credit								
	65.	lowa earned in	come tax	x cre	edit. See Instructions.	65,				_			
	66.	Other refundable of	credits. Att	ach L	A 148 Tax Credits Schedule.	66.	,, ,,, , , , , ,,,,,,,,,,,,,,,,,,,,,,,	<b>A</b>		_			
	67.					67.	-		1,320	-			
					lumns A and B on line 67 and en	ter here.				<b>-</b> 	68.		1,320
STEP 10					9, SUBTRACT line 59 from line 6								413
		Amount of line	ea ta ba	DE	ELINDED					DEEL			
Refund	70.	Mail return to	lowa In	ncon	ne Tax - Refund Processing, I	loover	State Office Bldg. D	es M	oines IA 50319-0120	INLI C	10.	•	
or Amount							g, -						
You Owe					to your 2011 estimated tax	71			413	-			
	72,	If line 68 is less	s than lin	e 59	, SUBTRACT line 68 from line 59	. This is						· 👞	
	73.	Penalty for und	lerpayme	ent of	f estimated tax from IA 2210 or IA	2210F	Check if	annua	alized income method	is used.	73	. 🛦	
	74.	Penalty and int	terest		74a. Penalty		▲ 74b. Interest _		· •	ADD Enter to	otal 74.		
	75.				DD lines 72, 73, and 74, and ente				PA	Y THIS AMO	UNT 75		
		Electronically	pay by	inc	dit card or direct debit. Go to ome Tax - Document Process	www.s	tate.ia.us/tax/ Box 9187 Des Moi	nee l	Δ 50306-9187 Make	check nava	hle to Ti	raseurar	State of lowa
STED 11	POL I				eckoff does not increase the	STEF		1103 11	A OGOGO-STOT: INIARC	cricck paya	DIC CO II	casarci	otate or lowa.
		nt of tax you owe					YEAR,						
		SPOUSE	•	YO	URSELF		I you like to receive a	bookle	et? This	Mailin	n Add	roccoc	
\$1.50 to F	Repub	lican Party		П	\$1.50 to Republican Party		is not available to ele		1		g Add		
\$1.50 to [	Demo	cratic Party	<b>-</b> 1	П	\$1,50 to Democratic Party	·	0.	П	Yes	See III	ies /u	and /5	above.
\$1.50 to (		· -	7 :	Н	\$1.50 to Campaign Fund		<b>A</b> 1	П	No				
STEP 13	Janpa	Ingil Falla		<u>ب</u>		the of no	riun ( that I (wa) have	<del>اسا</del>		ling all assess	nanvina .	nobodulos	
		SIGN HERE			undersigned, declare under pena nents, and, to the best of my (our)								•
Verify y					taxpayer) is based on all informa								
Rechect							RICHARD	K	RIKKERS (	CPA			04/14/11
Attach	all W-	2s					Preparer's Signature						Date
							KROESE &	KF	ROESE P.C.				
Your Sign	nature					Date 540 NORTH MAIN AVENUE							
9.							SIOUX CE			IA 51	1250	-182	4 .
Spouse's	Signa	ture	•			Date	Address		<del>-</del>			~~	<del></del>
opouse s	JIGHE	nui C				J410	712-722-3	27	5			4 2 <b>D</b> d	<b>5/13 5</b> 2 0
Davtime 1	Telesh	one Number					Daytime Telephone					±∠ [□4 Identificat	ion Number
CS	, ciepi	ONE MUNICI			TI	nis re	turn is due Ma	v 2	2011.		,	. sommodi	41-001b (07/19/10

# 2010 IA 1040 Schedule A

## **lowa Itemized Deductions**

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

• • •		, p		arity Ramber OPY
NELVA E		eral bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.	)T-2	0-4003
· · · · · · · · · · · · · · · · · · ·	1			
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.	. ~	
Dental	1.	Medical and dental expenses 1. 2,13	<u>.3</u>	
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.  2. 6,80	17	
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		. 0
Taxes	4.	Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX.	···	·
	4.	Include School District Surfax and EMS Surfax paid in 2010.		
You Paid	5.	Real estate taxes         5.         1,29	8	
i did	6.	Personal property taxes, including annual vehicle registration		
	0.	DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7. 6.	55	
	7.	Other taxes. List the type and		
		amount. FOREIGN TAXES - 1041-GT 7.	<u>) (</u>	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		1,443
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.		i.
Gifts	14.	Contributions by cash or check. 14 4 , 25	<del>)</del> 5	
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.		
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.		
•	17.	Add lines 14 through 16. Enter total here.	 17	4,295
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.		
and	20.	Tax preparation fees		
Misc.	21.	Other expenses. List type and		
Deductions		amount 21		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus		
		depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24	<u>1. 0</u>
Other Misc.	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type		
Deductions		and amount.	25	j
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26	s. 5,7 <u>38</u>
Itemized				
Deductions	i	If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
D	┢	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU
Proration	27	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE  Enter the lowa net income of both spouses from IA 1040, line 26 27b.	275	100 a.
Of Deductions	27.	Total lowa net income, add columns 27a and 27b. Enter the total here.		
Deductions	28.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		
Between	29.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YO		·
Spouses	30.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using	<b>J</b> ) 30	
	31.	filling status 4, enter this amount on line 39, column A of your spouse's return (SPOUS	\$E) 21	Ī
	I	ining status 4, enter this amount on the 33, column A of your spouses return (37003	, <b>-,</b> 31	1+

# 2010 IA 1040 Schedule B

# www.state.ia.us/tax

#### Interest and Dividend Income

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

NELVA E BRUNSTING

Social Security Number

481**File 4685**p

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

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

INTEREST

banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

**INCOME** 

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

Interest Income. List Names of All Payers.

Name of Payer		ne for eacl	n payer	AMOUNT
		Spouse	Joint	
EDWARD JONES	X			692
EDWARD JONES	X			82 <u>7</u>
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
		ļ <u>.</u>		
	<u> </u>			
		ļ		·
		<u> </u>		
Total Taxable Interest Income.				
Add the amounts. Enter here and on IA 1040, line 2.	<u> </u>			7,162

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion

of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

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

INCOME

Dividend Income. List Names of All Payers.

	Check o	Check one for each payer			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
CHEVRON CORPORATION	X			4,002	
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	
			<u> </u>		
Total Taxable Dividend Income.			l		
Add the amounts. Enter here and on IA 1040, line 3.			<i>.</i>	21,685	

Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING	Social Security Numbe 481 <b>File</b> 4€35[	Social Security Number			
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOU	SE YOU MUST FILE THIS FORM IF	<del>, y</del> -			
You are a nonresident of lowa	You are a nonresident of lowa with incoming from lowa sources, or	ome			
You are a part-year resident of lowa	You are a part-year lowa resident				
Date moved into lowa:	<ul> <li>Attach this form and a copy of your fede</li> </ul>	rol			
and/or		ıaı			
Date moved out of lowa:	return to your lowa return. (IA 1040)	14 400			
Your spouse is a nonresident of lowa	<ul> <li>Report only lowa-source income on the</li> <li>You may benefit by using filing status 3</li> </ul>				
Your spouse is a part-year resident of lowa	IOWA COLIDOR INCOME				
Date moved into lowa:	IOWA-SOURCE INCOME				
and/or	B. SPOUSE A. YOU OR JOI	INT			
Date moved out of lowa:	Filing Status 3 Only				
. Wages, salaries, tips, etc.	1				
. Taxable interest income	2.				
Ordinary dividend income	3	•			
Ordinary dividend income	3				
. Alimony received	4.				
Business income or (loss)	5				
Capital gain or (loss)					
Other gains or (losses)	7.				
. Taxable IRA distributions	8				
. Taxable pensions and annuities	9				
Rents, royalties, partnerships, estates, etc.		2,924			
. Farm income or (loss)	11				
. Unemployment compensation	12				
. Taxable Social Security benefits.	13.				
Other income, gambling income, bonus depreciation/section 179					
adjustment	·				
GROSS INCOME. ADD lines 1-14.		2,924			
i. Payments to an IRA, Keogh, or SEP while an lowa resident	16	<del> </del>			
'. Deduction for self-employment tax	17				
B. Health insurance deduction	10				
). Penalty on early withdrawal of savings	19				
). Alimony paid	20				
. Pension/retirement income exclusion	21.				
2. Moving expense deduction into Iowa only	22.				
3. Iowa capital gain deduction	23.				
l. Other adjustments	24				
i. Total adjustments. ADD lines 16-24.	25.				
i. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26.	2,924			
7. All-source net income from line 26, IA 1040	27. 6	0,775			
		100.0%			
3. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded					
the nearest tenth of a percent. This can be no more than 100.0% and no less that	l l	37.7%			
Nonresident/part-year resident credit percentage:		·			
Subtract the percentage on line 28 from 100.0%.	29	62.3%			
N. I	20	2,466			
Total and the form line 40 IA 4040		60			
To a flow and the Contract the 24 flows the 20	22	2,406			
2. Tax after credits. Subtract line 31 from line 30.		$\frac{2,400}{1,499}$			
3. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on lin	29	<u>+ , + ) )</u>			

ENTER THIS AMOUNT ON IP5 438IA 1040 41-126 (05/24/10)

www.state.ia.us/tax	wa Minimum	Tax Computation
	<del> </del>	- I A COMPUTATION
Name(s) as shown on IA 1040 or IA 1041:	SSN or FEIN	Tile Conv
NELVA E BRUNSTING	481-30-46	File Copy
PART I: Adjustments and Preferences. See instructions.	1 202 00 20	
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 10	040. start on line 7	
Medical and dental from line 2, federal form 6251		•
Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2.	1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6		
Miscellaneous itemized deductions from line 5, federal form 6251		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private	-	
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251	_	
8. Adjusted gain or loss from line 17, federal form 6251		
9 Incentive stock options from line 14 federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		<del></del>
a. Circulation expenditures (line 21) a. h. Patron's adjustment h.		
b. Depreciation (pre-1987) b i. Pollution control facilities i.		
C. Installment sales (line 25) C. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) . d. k. Section 1202 exclusion (line 13) k.		
e. Long-term contracts (line 22) e I. Tax shelter farm activities I		
f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m.		
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.	13.	1,622
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22		44,114
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.		44,114
17. Add lines 13 and 16.	17.	45,736
18. Alternative tax net operating loss deduction. See instructions.		
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	45,736
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er)	) 21.	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.		0
23. Multiply line 22 by 25% (0.25).		
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26 <u>,000</u>
25. Subtract line 24 from line 19.	25.	<u> 19,736</u>
26. Multiply line 25 by 6.7% (0.067).		1,322
27. Regular tax after credits. See instructions.		2,406
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		0
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28.	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero		22,924
30. Total net income plus total adjustments and preferences. See instructions.		62,397
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.		<u> </u>
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		_
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

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

Form IA 1	040	Iowa Return Carryover Summary		2010
ame	DDII	NGETNG		dentification Number
NELVA E	BRU.	NSTING	<u> </u>	ila Cany
Activity, Form or Screen	Umit	Description	Γ.	ile Copy Carryover to 2011
ST PMT	Unit	OVERPAYMENT APPLIED TO NEXT YEAR'S ESTIMATES		413
ST PMT		CALCULATED ESTIMATES		413
DI FMI		2ND QUARTER PAYMENT		47
		3RD QUARTER PAYMENT	<del></del>	230
		4TH QUARTER PAYMENT		230
A		ESTIMATES PAID DEDUCTIBLE NEXT YEAR		330
		DITERTION THE DEBOCITORS WERE		
			<del></del>	
				<del> </del>
			<del></del>	
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<del></del>				
<del></del>				<del></del>
				DE 4.40
				P5440

Form	IA1	040	lov	wa Federal Tax Adjustment	Worksheet		2010
ame NET	.VA F	BRIII	NSTING				er Identification Number
				Federal Refund - Iowa Form 1040			File Copy
1.	2009 fee	deral refun	d			1	577
				ederal advance earned income payment)			
3. 4.	Less 20	J9 addillol 10 firet tim	e homobuyer credit			3	
4. 5.	Less 20	ng refunds	able education credit			<del>**</del>	
6.	Less 20	ng making	work nav credit			6. 6.	
7.	Prior v	ear federa	I refund after adjustments	· · · · · · · · · · · · · · · · · · ·			577
				40, line 34)		8.	12,935
9.							577
					Spouse	· · · ·   –	Taxpayer/Joint
10.	Prior ye	ar federal	refund after adjustments fro	om line 9, allocated, if applicable 10	0		577_
				to 2009) 1			
12.	Federa	l income	tax refund / overpayment	received in 2010 (Line 10 plus line 11) 1	2		<u>577</u>
			Self Employment a	and Household Employment Taxe	s - Iowa Form 1040 Spouse	Line 28	3 Taxpayer/Joint
1.	Self-en	ployment	taxes		I.		
2.							
3.	Total S	elf-employ	ment and Household Em	ployment Taxes	3.		
				deral Tax Withheld - Iowa Form 1		= =	
					Spouse		Taxpayer/Joint
1.	W-2, V	/-2G, 1099	R, 1099M, interest, dividend	d, K-1 1	l		- <del></del>
2.	Social	security, ra	ailroad, unemployment, othe	r income, backup withholding, other	2.		
3.	Total F	ederal In	come Tax Withheld		3	= =	··
			Federal Estimat	ted Tax Payments Made in 2010 -	lowa Form 1040 Lin	e 32	
1.	Overpa	yment ap	olied from 2009 return			1	577
2.							10,923
3.				de in 2010			11,500
					Spouse		Taxpayer/Joint
4.	Total F	ederal Es	timated Taxes Paid from	line 3, allocated, if applicable	l,	= =	11,500
			Additional	Federal Taxes Paid in 2010 - low	a Form 1040 Line 33		11 260
1.		deral tax l					11,368
2.				plans, repayment of first-time homebuyer cre-			11,368
3.	Subtota	II (Line 1 m	inus Line 2)			3	
4.	Less pa	yments m	ade against 2009 federal ta	x liability			11,945
5.				able credits (Line 3 minus Line 4)		5	
6.		able cred		Bastine was and	.I		
	Earne	d income	credit a	Making work pay credit	<u>a,</u>	_	
	Retur	dable edi	cation credit b.	Additional child tax credit	e	_	
	FIRST-T	ime nome	buyer credit c	Other refundable credits	!:	_	
				redits			
_				aid federal tax liability (Lesser of line 5 or line 6)			
8.	Paid wi	h 2009 fe	deral tax return (No penalties)			8	
9.	Federal	extension	and additional payments fr	om 2009 federal return		9	
				010 federal return			
11.	Excess	FICA repo	orted on 2010 federal return	- 1- 0040			
12.	rotal a	ditional	receral tax payments made	e in 2010 (Add lines 7 thru 11)		12	Taynayar/ loint
40	T-4-1 :	Idition = 1.4	doral tay navenants form Co	a 12 allocated if applicable	Spouse		Taxpayer/Joint
					13 <u>.                                    </u>		
14.	Addition	aı iederal	taxes paid in 2010 for tax y	ears prior to 2009 (Add lines 13 and 14)	14 <u>.                                    </u>		P5441
15.	iotai a	uuluonal	ieuerai taxes paid in 2010	for 2009 and prior years (Add lines 13 and 14)	,	= =	<u> </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: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/10) - Form 1040 Page 1

US Tax Return (12/31/10) - Form 1040 Page 2

US Tax Return (12/31/10) - Schedule B

US Tax Return (12/31/10) - Schedule D Page 1

US Tax Return (12/31/10) - Schedule D Page 2

US Tax Return (12/31/10) - Schedule D-1 Page 1 - Unit #1

US Tax Return (12/31/10) - Schedule E Page 1 - FARMLAND

US Tax Return (12/31/10) - Schedule E Page 2

US Tax Return (12/31/10) - Form 6251 Page 1

US Tax Return (12/31/10) - Form 6251 Page 2

<b>1040</b>	<u>)                                    </u>	Department of the Treasury—Internal Re U.S. Individual Income		201	0 (99)	IRS Use Only-	-Do not write o	or staple in this space.		
•	Р	For the year Jan. 1-Dec. 31, 2010, or	other tax year beginning		, 2010, ending	, 20		OMB No. 1545-0074		
Name,	R   I	Your first name and initial	Last name				i .	al security number		
Address,	Ņ	NELVA E	BRUNSTING			<del> </del>	-	-30-4685		
and SSN	1	T If a joint return, spouse's first name and initial Last name  C Home address (number and street). If you have a P.O. box, see instructions.  April			Spouse's	Friedopy -				
See separate	L	Home address (number and street). If y	, Mai	ke sure the SSN(s) above						
instructions.	E	13630 PINEROCK I						nd on line 6c are correct.		
	R   L	City, town or post office, state, and ZIP	,	gn address, se 7079-5			Checkir	ng a box below will not		
Presidential	LY	HOUSTON	change	your tax or refund.						
Election Campai	13	Check here if you, or your spouse i	person), (See	You Spouse instructions.) If						
Filing Status	1 2	Single  Married filing injetty (even if only one t	and income)	4 ∟ the		son is a child but r				
•	3	Married filing jointly (even if only one had income)  Married filing separately. Enter spouse's SSN above  5 Qualifying widow(er) with dependent child								
Check only one box.	• L	and full name here.	o con above	• [] «	idiiyirig Widow	(ci) Mai doperidori	Conta			
DOX.	6a	X Yourself. If someone can claim	n you as a dependent,	do not ched	ck box 6a			Boxes checked		
Exemptions	b	Spouse			· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	on 6a and 6b ———————————————————————————————————		
-	С	Dependents:		(0) . D		(2)		on 6c who:		
				(2) Depe		(3) Depend relationship		child or (see • did not live with		
		(1) First name Last na	ame	Suciai Secui		relationship	page page	you due to divorce or separation		
If more than four dependents, see								(see instructions)		
instructions and								Dependents on 6c		
check here ▶								not entered above		
		T-1-1				<u> </u>		Add numbers on		
	<u>d</u>	Total number of exemptions claims						lines above ▶		
Income	7 8a	Wages, salaries, tips, etc. Attach Form(s <b>Taxable</b> interest. Attach Schedule	s) vv-2				8a	15,837		
Attach Form(s)	b	Tax-exempt interest. Do not include					643	13/03/		
W-2 here. Also	9a	Ordinary dividends. Attach Schedul	le B if required				9a	21,685		
attach Forms	ь					17,	035			
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets	of state and local inco	ome taxes			10			
was withheld.	11	Alimony received					44			
If you did not	12	Business income or (loss). Attach \$	Schedule C or C-EZ ,				12			
get a W-2,	13	Capital gain or (loss). Attach Schedule D if requi	red. If not required, check here	· <b>.</b>				-3,000		
see page 20.	14	Other gains or (losses). Attach For						2 010		
	15a			3,218				3,218		
F	16a	· · · · · · · · · · · · · · · · · · ·	16a		b Taxable a		16b	10,788 23,013		
Enclose, but do not attach, any	17 18	Rental real estate, royalties, partne Farm income or (loss). Attach Sche		, ilusis, etc.	Allacii Sche	dule E	18	23,013		
payment. Also,	19	Unemployment compensation					19			
please use Form 1040-V.	20a	. n	20a 22	2.5181	b Taxable a	amount	20b	19,140		
	21	Other income. List type and amour	nt				21			
	22	Combine the amounts in the far rig				otal income	▶ 22	90,681		
	23	Educator expenses			23					
Adjusted	24	Certain business expenses of rese	rvists, performing artis	sts, and						
Gross		fee-basis government officials. Atta			24					
Income	25	Health savings account deduction.			25					
	26	Moving expenses. Attach Form 390	Hards October 15 OF		26					
	27	One-half of self-employment tax. A								
	28 29	Self-employed SEP, SIMPLE, and	duction		29					
	30	Self-employed health insurance de Penalty on early withdrawal of savi	nas		30	<del> </del>				
	31a		N <b>▶</b>							
	32									
	33	Student loan interest deduction			33					
	34	Tuition and fees. Attach Form 8917	7 		34					
	35	Domestic production activities dedu	uction. Attach Form 89	903	35					
	36	Add lines 23 through 31a and 32 through	n 35				36			
	37	Subtract line 36 from line 22. This is		_			▶ 37	00 001		

	03	Excess social security and tier internal	CON WILLIAM			<b>└~~</b>			- 33			
	70	Credit for federal tax on fuels. Attach Fo	rm 4136	<u> </u>		70						
	71	Credits from Form: a 2439 b 8	839 <b>c</b>	8801	d 8885	71			_			
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are	your total	payments	s		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	<u>,,,,,</u> <b>•</b>	72		11	,360
Refund	73	If line 72 is more than line 60, subtract li	ne 60 fro	om line 7	2. This is the a	amount y	ou <b>overpaid</b>		73			
	74a	Amount of line 73 you want refunded to	you. If	Form 88	388 is attached,	, check h	nere	▶ ∐	74a			
Direct deposit?	<b>▶</b> b	Routing number	<b>&gt;</b>	с Туре	e: Check	king 🔚	Savings					
See nstructions.	<b>▶</b> d	Account number			_]							
ristractions.	75	Amount of line 73 you want applied to	 your 201	11 estim	ated tax ▶	75						
Amount	76	Amount you owe. Subtract line 72 from line	60. For d	etails on h	how to pay, see i	nstructions	s	🕨	76		3	3 <b>,</b> 095
You Owe	77	Estimated tax penalty (see instructions)				77				1000		
Third Door	Do you	want to allow another person to discuss	this retu	rn with th	he IRS (see ins	structions	s)? X Y	es. Comple	te below.		_ 🗌 r	No
Third Part	<b>y</b> Designe	p's			Pe	ersonal id	entification nur	nber (PIN)	<b>▶</b> 84	948		
Designee	name	► RICHARD K RIKKERS						Phone no.			2-337	
Sign	Under pe	enalties of perjury, I declare that I have examine true, correct, and complete. Declaration of prep	d this retu arer (othe	um and ac	ccompanying sche	edules and on all infor	d statements, a mation of whic	and to the be h preparer ha	st of my kn as anv kno	owledg wledge.	e and belief	,
Here	Your sign			Date	Your occupation			. ,	, i		ne phone nu	ımber
Joint retum? See page 12.					RETIRED	)						
Keep a copy	Spouse's	s signature. If a joint return, <b>both</b> must sign.		Date	Spouse's occu	upation						
or your records.									ĺ			6 46
F	Print/Type	preparer's name	Prepare	rs signati	ure			Date	Check	if	PTIN	
Paid :	RICHARD	K RIKKERS CPA	RICHA	RD K R	IKKERS CPA			04/14/	11 self-err	ıployed	P00144	1154
Preparer	irm's name	► KROESE & KROESE	P.C.						Firm's EIN	1 2	<u> 12-127</u>	<u> 17139</u>
	irm's addres	s > 540 NORTH MAIN A	VENU	JE					Phone no			
•		SIOUX CENTER			IA 51	L250-	1824		712-	·722	2-3375	j
											Form 10	<b>)40</b> (2010
										ı	DEAA	A
											P5444	4

#### SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

See instructions on back.

OMB No. 1545-0074

Attachment Sequence No. 08

Your social security number Name(s) shown on return 481-30-4685 NELVA E BRUNSTING File Goom Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list Interest this interest first. Also, show that buyer's social security number and address > EDWARD JONES EDWARD JONES BANK OF AMERICA (See instructions on back and the BANK OF AMERICA 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 15,837 name as the Add the amounts on line 1 payer and enter Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 the total interest 3 shown on that Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form form. 15,837 1040, line 8a Amount If line 4 is over \$1,500, you must complete Part III Part II List name of payer ▶ 4,002 CHEVRON CORPORATION 340 EDWARD JONES 70 **Ordinary** METLIFE EXXON MOBILE **Dividends** EDWARD JONES JONES EDWARD (See instructions on back and the DEERE COMPANY & instructions for ELMER H BRUNSTING Form 1040A, or 5 Form 1040, line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary Add the amounts on line 5. Enter the total here and on Form 1040A, or Form dividends shown 21,685 on that form. Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Part III foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Yes No **Foreign** 7a At any time during 2010, did you have an interest in or a signature or other authority over a financial **Accounts** account in a foreign country, such as a bank account, securities account, or other financial account? X See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 and Trusts If "Yes," enter the name of the foreign country ▶ (See instructions on During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a X back.) foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

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

Schedule B (Form 1040A or 1040) 2010

#### SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

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

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

OMB No. 1545-0074

Attachment Sequence No. 12

Name(s) shown on return NELVA E BRUNSTING

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

Pá	art I Short-Term Capital	Gains and Los	ses – Ass	ets F	leid One Year or Le		
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date so (Mo., day, )		(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	EATON VANCE TAX M	NAGED					
		10/28/09	03/09/	/10	773	718	55
	FRANKLIN FED TAX	REE INCM	ADV				
		VARIOUS	03/09/	/10	409	409	
	HARTFORD DIVIDEND	& GROWTH				4.0-	
		VARIOUS	03/09/	/10	114	105	9
	PERKINS MID CAP VA	1	l .	/10	0.0	0.0	
		10/28/09	03/09/	/ T U	92	83	9
2	Enter your short-term totals, if any, fr	•			4,503		487
,	Total short-term sales price amou			2	4,000	in the state of th	407
3	•		ļ.	3	5,891		
	2 in column (d)		L	<u> </u>	3,031		
4	Short-term gain from Form 6252 and	short-term gain or	(loss) from Fo	rms 46	384 6781 and 8824	4	
5	Net short-term gain or (loss) from pa					·····	
•	Schedule(s) K-1					5	
6	Short-term capital loss carryover. Ent						
•	Carryover Worksheet on page D-7		• .	•	•	6	k
	1.3						
7	Net short-term capital gain or (loss	s). Combine lines 1	through 6 in c	column	ı (f)		560
Pá	art II Long-Term Capital (	Gains and Los	ses – Ass	ets H	leld More Than One	Year	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date so		(d) Sales price (see page D-7 of	(e) Cost or other basis (see page D-7 of	(f) Gain or (loss) Subtract (e) from (d)
8	DEERE & CO	(,, ,,	(,,,,		the instructions)	the instructions)	
٥	Dillicia de CO	VARIOUS	10/13/	/10	11,099	8,618	2,481
	DEERE & CO		<u> </u>		,	, , ,	
		VARIOUS	12/30/	/10	9,869	6,952	2,917
	GA POWER CO						
		VARIOUS	11/17/	/10	10,055	10,055	
			,				
		<u> </u>	<u> </u>				
9	Enter your long-term totals, if any, fro	om Schedule D-1,					
	line 9			9			
10	Total long-term sales price amoun	its. Add lines 8 and					
	9 in column (d)		L	10	31,023		
11	Gain from Form 4797, Part I, long-ter		2439 and 62	52; and	d long-term gain or		
	(loss) from Forms 4684, 6781, and 8	824				<u>11</u>	
12	Net long-term gain or (loss) from par						
	Schedule(s) K-1					12	
						:	
13	Capital gain distributions. See page I						
14	Long-term capital loss carryover. Ente	·	•	-	•		20 404
	Carryover Worksheet on page D-7	of the instructions			<u></u>	<u>14</u>	32,484
15	Net long-term capital gain or (loss						07.006
	on the back			<u></u>			-27,086
For	Paperwork Reduction Act Notice, se	e your tax return	instructions.			Sch	edule D (Form 1040) 2010

#### Part III Summary

	dit in Summary		
16	Combine lines 7 and 15 and enter the result	16 🗏	ile Copy <sup>526</sup>
	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.		
	<ul> <li>If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> </ul>		
	• 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). <b>Do not</b> 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.		
	IST 40: 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		
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	21	3,000
	• (\$3,000), or if married filing separately, (\$1,500)	,,. <u> N</u>	37000
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	X Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the		
	Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44		
	(or in the Instructions for Form 1040NR, line 42).		
	No. Complete the rest of Form 1040 or Form 1040NR.		
		je ki	

#### SCHEDULE D-1 (Form 1040)

#### Continuation Sheet for Schedule D (Form 1040)

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

► See instructions for Schedule D (Form 1040).

OMB No. 1545-0074

Attachment Sequence No. 12A

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

> **BRUNSTING** NELVA E

Your social security number 481-30

Part 1 Short-Term Capital Gains and Losses—Assets Held One Year or Less (e) Cost or other basis (b) Date (d) Sales price (c) Date sold (f) Gain or (loss) (a) Description of property (see page D-7 of the (see page D-7 of the acquired Subtract (e) from (d) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) (Mo., day, yr.) instructions) instructions) MUTUAL GLOBAL DISCOVERY FD 596 568 28 **VARIOUS** 03/09/10 NEUBERGER&BRM MIDCAP GRW INSTL 212 184 28 10/28/09 03/09/10 GRW INSTL NEUBERGER&BRM MIDCAP 300 2,253 1,953 10/28/09 03/09/10 PIONEER CULLEN VALUE FUND CI 03/09/10 105 98 7 10/28/09 T ROW PRICE BLUE CHIP FROWTH 1,213 10/28/09 03/09/10 1,337 124 Totals. Add the amounts in column (d). Also, combine the 4,503 487 amounts in column (f). Enter here and on Schedule D, line 2

#### SCHEDULE E (Form 1040)

#### Supplemental Income and Loss

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

OMB No. 1545-0074

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

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

▶ See Instructions for Schedule E (Form 1040).

Your social security number File Copy

1	NELVA E BRUNSTING			<u>.</u>		48	<u>1-30-468</u>	5	<b>'</b> M'Y	fi a
P			ntal Real Estate and	-	•				ty, use	)
	T		(-3). If you are an individual,	report farm rental in	come or los			40.		
1	List the type and address of each r FARMLAND	ental rea	l estate property:	<del></del>		2 For each rental rea			Yes	No
	IOWA					listed on line 1, did		1		
А	LOWA					use it during the ta				v
							than the greater of:	A		X
В						<ul> <li>14 days or</li> <li>10% of the tota</li> </ul>	I days rented at	ŀ		
_	* * * * * * * * * * * * * * * * * * * *					fair rental value		В		
						(See page E-4)	•			
С						( p-g)				
	***************************************							С		
nc	ome:			Properties				otals		
			Α	В		С	(Add colur	nns A, E	3, and C	).)
3	Rents received	3		<del> </del>			3			
	Royalties received	4					4			
	penses:									
	Advertising	5					-			
	Auto and travel (see page E-5)	6				<del></del>	4 1			
	Cleaning and maintenance	7								
	Commissions	8					$\dashv$ . $\dashv$			
	Insurance	10	1,000		<u> </u>		$\dashv$			
	Legal and other professional fees  Management fees	11	1,000		<del>-  </del>	-				
	Mortgage interest paid to banks,	├ <del>'-</del>	<del></del>	• • • • • • • • • • • • • • • • • • • •						
	etc. (see page E-5)	12					12			
	Other interest	13		•						
	Repairs	14								
	Supplies	15								
	Taxes	16								
17	Utilities	17								
18	Other (list)	_					_			
		18					_			
			1 000			<del></del>			_	
	Add lines 5 through 18	19	1,000				19		Ι,	000
	Depreciation expense or	_								
	depletion (see page E-5)	20	1,000				20			
47	Total expenses. Add lines 19 and 20	21	1,000				$\dashv$			
22	Income or (loss) from rental real									
_	estate or royalty properties.									
	Subtract line 21 from line 3 (rents)	i I			1					
	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		i							
	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 (	1,000k		<u> </u>					
24	Income. Add positive amounts shown	on line :	22. <b>Do not</b> include any losse	s			24			0
	Losses. Add royalty losses from line						25 (		1,0	000 <u>)</u>
0	Total rental real estate and royalty Parts II, III, IV, and line 40 on page 2								7	200
-	Form 1040NR, line 18. Otherwise, inc Paperwork Reduction Act Notice, see	lude this	amount in the total on line 4				26 Schedule	<del>25</del> 4		2010
٠,	. apo. moin incurrenti nel more, see	, Jui Lan I	mou woodiid.				JUITEUUIE	- (1 011		, 2010

Sche	edule E (Form	1040) 2010					Attachme	ent Segu	ence	No. 13	•	Page 2
Name	e(s) shown on re	etum. Do not enter name and soc	cial security number if shown of	on other side.				Your se	ocial s	ecurity n	ıumber	
N	ELVA E	BRUNSTING						481-	-30	-4685	5	
	tion. The IRS	compares amounts reported	d on your tax return with a	mounts shown on Sc	hedule(s)	K-1.						
P	art II li a	ncome or Loss From ny amount is not at risk, you	Partnerships and Sumust check the box in co	S Corporations olumn (e) on line 28 a	Note. If and attach	you re	oort a loss fro <b>6198.</b> See p	om an at page E-2.	-risk	-i/e	@øp	у
	unallowed los	ting any loss not allowed in a s from a passive activity (if the openses? If you answered "Y	nat loss was not reported o	on Form 8582), or un	reimburse				] Y	es X	No	
28	<u> </u>	-	(a) Name		(b) Enters	hip; S	(c) Check if foreign partnership	ider	Employ tification	on	(e) Che any ame not at	ount is
A					101 3 001	poration	partitership	<u>'</u>	iumbei		TIOC AL	lisk
В												
С												
D					<u> </u>							
		Passive Income and L	oss .			Nonpa	assive Incon	ne and l	_oss			
	٠,,	sive loss allowed orm 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassion from Schedu		d	(i) Section 17 eduction from				lonpassive n <b>Schedu</b>	
A			<u> </u>									
В												
С												
<u>D</u>								3000	etasi sa	-		
29a						T T		398				ion in the
. b	Totals _									4		
30									30 31	r		
31 32		s (f), (h), and (i) of line 29b <sub>.</sub> ership and S corporation i						· · · · · · · · · · · · · · · · · · ·			<del></del>	
32		and include in the total on lir		le lilles oo and on. En	tor the				32			
Р	NA CONCURSE FLORESCOPE	ncome or Loss From		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>								
33	-		(a) Name		·						Employer tion number	er
<u>A</u>		ELMER H BR	UNSTING DECE	DENTS TR D	ΓD					27-6	45310	0
В		Passive Income	and loss				Nonpassive	Income	and	l nes		
	(c) Passive	deduction or loss allowed	(d) Passive inco	ome	(e)		tion or loss	111001110	<u> </u>		r income fr	om
		orm 8582 if required)	from Schedule		, ,		edule K-1				hedule K-	
A B		0		24,013					-			
34a	Totals	4-1		24,013					-			
þ		***************************************	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						1			
35	Add column	s (d) and (f) of line 34a							35		24	,013
36		ns (c) and (e) of line 34b	.,.,.,.						36	<u>(                                    </u>		0)
37		e and trust income or (loss	s). Combine lines 35 and 3	36. Enter the result he	re and						0.4	010
686.28		ne total on line 41 below	D 15 / 15 /		<u> </u>	:4- (D		<u></u>	37			,013
	art IV I	ncome or Loss From		(c) Excess inclusion					iai r			
38		(a) Name	(b) Employer identification number	Schedules Q, line (see page E-8)			able income (n <b>chedules Q</b> , l				come from les Q, line	3b
				(see page L-0)			<u></u>					
39	Combine co	olumns (d) and (e) only. Ente	r the result here and include	de in the total on line	41 below			<u> </u>	39			
9 NO TO BO	renia erren arkulisakok	Summary	and more									
40	respective contracts	ntal income or (loss) from Fo	orm 4835. Also, complete	line 42 below				<i>. ,</i> , . [	40			
41		e or (loss). Combine lines 26, 3			line 17, or	Form 1	040NR, line 18	3	41	00408(ciess	23	,013
42		tion of farming and fishing	·				4.1					
	-	I fishing income reported on										
	,	1065), box 14, code B; Scher	, , , , , , , , , , , , , , , , , , , ,		42		ar est mad tode Militin	×20000000000				
43		d Schedule K-1 (Form 1041), tion for real estate profess			. 44	L				101	93 L	
73		l (see page E-2), enter the n				i i	10					
		on Form 1040 or Form 1040N			43			ja e		1		
DAA		u materially participated unde	er the passive activity 1088	Tules	.   43	<u> </u>			Sch	edule F	545 (Form 5)	40) 2010
~~~											,	-,

6251

#### Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or Form 1040NR.

Your social security number

Name(s) shown on Form 1040 or Form 1040NR 481-30**-4(25(Cop**) NELVA E BRUNSTING 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.) 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 ..... 2 Taxes from Schedule A (Form 1040), lines 5, 6, and 8 3 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions 4 Miscellaneous deductions from Schedule A (Form 1040), line 27 If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule 6 Tax refund from Form 1040, line 10 or line 21 7 Investment interest expense (difference between regular tax and AMT) 8 8 Depletion (difference between regular tax and AMT) 9 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 10 Alternative tax net operating loss deduction 11 11 Interest from specified private activity bonds exempt from the regular tax 12 Qualified small business stock (7% of gain excluded under section 1202) 13 13 Exercise of incentive stock options (excess of AMT income over regular tax income) 14 14 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 16 Disposition of property (difference between AMT and regular tax gain or loss) 17 17 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) Passive activities (difference between AMT and regular tax income or loss) 19 Loss limitations (difference between AMT and regular tax income or loss) 20 20 Circulation costs (difference between regular tax and AMT) 21 21 22 Long-term contracts (difference between AMT and regular tax income) 23 Mining costs (difference between regular tax and AMT) 23 Research and experimental costs (difference between regular tax and AMT) 24 25 Income from certain installment sales before January 1, 1987 25 Intangible drilling costs preference 26 Other adjustments, including income-based related adjustments 27 27 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is 91,075 more than \$219,900, see page 8 of the instructions.) 28 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 47,450 36 225 29 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 30 43,625 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 31 9,468 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 page 9 of the instructions) 32 33 Tentative minimum tax. Subtract line 32 from line 31 9,468 33 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

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

Form 6251 (2010)

## 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				42 (25
	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	1 1			File Copy
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of		en en en en en en en en en en en en en e		
	the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040),		and the second		
	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		17 005		
	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			1	
	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	20	17,035		
40	2555-EZ, see page 11 of the instructions for the amount to enter	39	11,033	40	17,035
40	Enter the smaller of line 36 or line 39			40	17,033
11	Subtract line 40 from line 36			41	26,590
	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by				20,030
	multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from th	•	·	42	6,913
43	Enter:				0,510
	• \$68,000 if married filing jointly or qualifying widow(er),				
	• \$34,000 if single or married filing separately, or	43	34,000		
	\$45,550 if head of household.				/
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of				
	the Schedule D Tax Worksheet 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	K.	
				1	
47	Enter the <b>smaller</b> of line 45 or line 46	47		#	
48	Subtract line 47 from line 46	48	17,035		
49	Multiply line 48 by 15% (.15)		▶	49	2,555
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line	50.			
		1			
50	Subtract line 46 from line 40	50			
E 1	Multiply lipo 50 by 25% / 25)			51	
31	Multiply line 50 by 25% (.25)			J.	
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	•	·		11 040
	multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the		· · · · · · · · · · · · · · · · · · ·	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 255		o not enter	E 4	0 460
_	this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instruction	us		54	9,468 Form <b>6251</b> (2010)
					rom <b>023 i</b> (2010)

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/11) - IA Form 1040 Page 1

IA Tax Return (12/31/11) - IA Form 1040 Page 2

IA Tax Return (12/31/11) - IA Schedule A

IA Tax Return (12/31/11) - IA Schedule B

IA Tax Return (12/31/11) - IA Form 126

IA Tax Return (12/31/11) - IA Form 6251

IA Tax Return (12/31/11) - IA Federal Tax Adjustment Worksheet

IA Tax Return (12/31/11) - IA Low Income Exemption Worksheet

### 2011 IA 1040 Iowa Individual Income Tax Form

STEP 1: Fill in all spaces. You MUST fill i	n your Social Security Number (SSN).
our last name	Your first name/middle initial
BRUNSTING	NELVA E
Spouse's last name	Spouse's first name/middle initial



Eila Cany

						гие Сору
Cum	rent mailir	ng addre	ess (number and street, apartment, lot, or suite number) or PO Box			al yeygi i i i to gyriitta ya badutatu cii (Petro (歌) - misto e
	<u> 203</u>	BL	OOMINGDALE CIR			
City	State, Z	IP				
Ţ	VICT	'ORI	TX 77904			
Spo	use SSN	•	Your SSN ● 481	<del>-30-4685</del>		or your spouse were 65 or older as of 12/31/11.
ST	EP 2 F	iling (	Status: Mark one box only.		County Number • ()	ce on 12/31/11  School District Number   ()()()()
1	X	Single:	Were you claimed as a dependent on another person's lowa return?	YES X NO A		om an exemption is claimed in Step 3
2		Marrie	ed filing a joint return. (Two-income families may benefit by usin	g status 3 or 4.)	How many have health care covera	ge? (including Medicaid or hawk-i)
3			filing separately on this combined return. Spouse use column B.		How many do not have health	care coverage?
4			d filing separate returns. e's name:	SSN:		income: \$
5			of household with qualifying person. If qualifying person is not claimed as	a dependent on this return, ente	er the person's name and SSN below.	
6		Quali	fying widow(er) with dependent child. Name:		SSN:	
ST	EP 3 E			•	ouse (Filing Status 3 ONLY)	A. You or Joint
a.			Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if			
b.	. Ente	r 1 for	each person who is 65 or older and/or 1 for each person who	is blind 🛦	X \$ 20 = \$	<del></del>
C.	Dep	ende	nts: Enter 1 for each dependent	🛦	X \$ 40 = \$	▲ X \$ 40 = \$
<u>d</u> ,	. Ent	er first	names of dependents here:		e. TOTAL \$	\$ 60
J.	CTES		Warra saladas Har ata	B. Spouse/Status 3	A. You or Joint B.	Spouse/Status 3 A. You or Joint
<b>*</b>	STEP 4		Wages, salaries, tips, etc.	1.	0 5 0	
	Income		Taxable interest income. If more than \$1,500, complete Sch. B.	2.		
		3.	Ordinary dividend income. If more than \$1,500, complete Sch. B.	3.	13,239	
		4.	Alimony received	4		
		5.	Business income/(loss) from federal Schedule C or C-EZ	5.		NOTE: Use only
		6.	Capital gain/(loss) from federal Sch. D if required for federal purposes	6.	9,756	blue or black ink,
9		7.	Other gains/(losses) from federal form 4797	7.	E 0 0 0 0	no pencils or red ink.
린		8.	Taxable IRA distributions	8.	58,792	
then		9.	Taxable pensions and annuities	9.	9,920	
띩		10.	Rents, royalties, partnerships, estates, etc.	10.	41,938	
M		11.	Farm income/(loss) from federal Schedule F	11.		
- DO NOT STAPLE them here		12.	Unemployment compensation. See instructions.	12.		
0		13.	Taxable Social Security benefits	13.	3,406	
밁		14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment	14.		
retum		15.	GROSS INCOME. ADD lines 1-14.		15,	<u>▲ 137,901</u>
	STEP	5 16.	Payments to an IRA, Keogh, or SEP	16.		
길	Adjust	t- <sub>17.</sub>	Deductible part of self-employment tax	17.		
×	ments	18.	Health insurance deduction	18.	1 062	
튑	to Incom		Penalty on early withdrawal of savings	40		
Pay		20.		20.		
and payment with your		20.		21.		
W-2s		21.	Pension/retirement income exclusion  Moving expense deduction from federal form 3903	22.		
Enclose		23.	lowa capital gain deduction certain asset sales ONLY (see instructions)			
٣		24.	Other adjustments		25	<b>▲</b> 7,062
1		25.	Total adjustments. ADD lines 16-24.		26.	130,839
ŀ	CTED	26.	NET INCOME. SUBTRACT line 25 from line 15.			<u> </u>
j	STEP Feder	~l	Federal income tax refund / overpayment received in 2011	27.	2,301	
	Tax	26.	Self-employment/household employment taxes			2 067
	Additi	on <sup>29.</sup>	Addition for federal taxes. ADD lines 27 and 28.			2,967 133,806
	and	30.	Total. ADD lines 26 and 29.		<sup>30.</sup> —	133,800
1	Deduc	31.		31.	10 100	
		32.	Federal estimated tax payments made in 2011	32.	12,180	
		33.	Additional federal tax paid in 2011 for 2010 and prior years	33.		10 100
		34.				<u> 12,180</u>
		35.	BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 30	5, side 2.	35	<u> </u>



		NELVA E BRUNSTING						481-30-4	685
2011 IA	\ 1	040, page 2	B. Spr	ouse/Status 3	A. You	or Joint B.	Spouse/Status 3	A. You or Joi	aint
STEP 7	36.	Bullion C. Co. A. C. Oc.				36.	opeasoromias e	121,	
	30.	37 Total itemized deductions from federal Schedule Δ			100				020
Taxable income		Total iternized deductions from federal Schedule A			103	<u> </u>	1		
		38. Iowa income tax if included in line 5 of federal schedule A			100		Complete li		
					109	8 <u>,824</u>	ONLY if you		.: TREE.
		40. Other deductions 40.					l Fi	le Copy	
	41.	40. Other deductions 40  Deduction. Check one box 🛕 X Iternized. Add lines 39 and 40.		Standard		41.		109.8	824
	42.						-,,,,,	11 8	802
STEP 8	43.					0 - 0			002
_									
Tax, Credits	44.	lowa lump-sum tax. 25% of federal tax from form 4972							
and	45.	lowa minimum tax. Attach IA 6251. 45.							
Checkoff	<b>4</b> 6.					46			<u>359</u>
Contribu-	<b>4</b> 7.	Total exemption credit amount(s) from Step 3, side 1 47.				60			
tions	48.								
	49.								60
									299
	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.				50			
	51.	Credit for nonresident or part-year resident. Attach IA 126 and federal return.				51			<u> 299</u>
	52.	BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero	ro.			52.		<u> </u>	0
	53.							<b>A</b>	
	54.	BALANCE. SUBTRACT line 53 from line 52.					7		
	55.		54				(	<b>A</b>	0
									<u>_</u>
	56. 57.	***************************************						<b>A</b>	0
	57. 58.			ints must be in whole	dollars		57.		U
			efighters/Ve			ise Prevention	E-t		
		58a: 🛦 58b: 🛦 58c	s: <b>_</b>		58d: 🛕		Enter total: 58.		
	59.	TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.							0
STEP 9	60.	Iowa income tax withheld 60.							
Credits	61.								
	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.	lowa earned income tax credit. See Instructions. 65.							
	66.	Other refundable credits. Attach IA 148 Tax Credits Schedule. 66.							
	67.								
	68					<del></del>		,	690
TED 40	==:	TOTAL CREDITS. ADD columns A and B on line 67 and enter here.							
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount	ount you o	verpaid.			69.		<u>690</u>
Refund or	70.	Amount of line 69 to be REFUNDED					REFUND 70.	<b>A</b>	<u>690</u>
Amount		For a faster refund file electronically. Go to www.iowa.gov/tax for details lowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Mo							
ou Owe	71.			<b>A</b>					
	72.	If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMO	UNT OF T	AX YOU OWE.			72.	<b>A</b>	
	73.	Penalty for underpayment of estimated tax from IA 2210 or IA 2210F		Check if annualized	incomo mothos	i in uppel			
		•			income mentoc				
	74.		_	'4b. Interest		🛦 ADD			
	75.	TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.  You can pay online at www.iowa.gov/tax or pay by mail to lowa Income 1				PAY THIS	AMOUNT 75.	<b>A</b>	
		PO Box 9187, Des Moines IA 50306-9187, Make Check payable to Treasur							
STEP 11 P	OLIT	TICAL CHECKOFF. This checkoff does not increase the		.50 to Democratic Pa	arb,		\$1.50 to Den	postetio Dorby	
		of fax you give or decrease your refund			· H	<b>A</b> .va			
		SPOUSE:		.50 to Republican Pa	· —	A YOURSE	LF: \$1.50 to Rep	ublican Party	ł
		· · · · · · · · · · · · · · · · · · ·	\$1	.50 to Campaign Fur	nd 📙		\$1.50 to Can	paign Fund	<u> </u>
STEP 12		(We), the undersigned, declare under penalty of perjury that	I (we)	have examined	this return,	including all a	eccompanying so	hedules	
		and statements, and, to the best of my (our) knowledge and I				-			
		(other than taxpayer) is based on all information of which the				F.510 15tain. L	. communon or pro		
PLEASE		Caron than taxpayor, is based on all information of which the	piepaie	i nasany MIOW.	ieuge.				
SIGN HER	E		$\blacktriangle$ X	11/11/11	RICHA	RD K RIK	KERS CPA	04/05	5/12
	,	Your Signature Date Chec	k if Decea	ased Date of Death	Preparer's S	ignature		Date	
SIGN HER	E		$\blacksquare$		42-127	77139			
		Spouse's Signature Date Check	if Deceas	ed Date of Death		SN, FEIN, or PTIN			
	•	. 5 Suit Orion			upui di di	, ·, OF FIRM		710 700 -	255
		=	D=-41 =					712-722-3	
			Jayume Fe	elephone Number				Daytime Telephone Nu	mber



This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs.

MAILING ADDRESSES: See lines 70 and 75 above.

P5455

(09/21/11)

#### **lowa Itemized Deductions**

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

Name(s) as show NELVA E		page 1 of the IA 1040 RUNSTING	Social Security 481-30-4	SEES STORY OF THE SEES SEES SEES SEES SEES SEES SEES
		eral bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web s	site.	
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.		<del></del>
Dental	1.	Medical and dental expenses 1.	<u>117,831</u>	
Expenses	2.	Multiply the amount on federal form 1040°, line 38 as adjusted for disallowance of bonus		
		depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here		106 400
<del></del>	3.	Subtract line 2 from line 1. If less than zero, enter zero.	<u></u>	106,420
Taxes	4.	State and Local (Check only one box):		
You		Other state and local income taxes. Do not include Iowa Income Tax     Include School District Surtax and EMS Surtax paid in 2011     OR	1,137	
Paid		Include School District Surtax and EMS Surtax paid in 2011 OR 4.	1/10/	
		b X General sales taxes only from line 5b of the Federal Schedule A.		
	5.	Real estate taxes 5	2,027	
	6.	Personal property taxes, including annual vehicle registration		
	7.	Other taxes. List the type and		
		amount FOREIGN TAXES - 1041-GT 7.	<u> 123</u>	
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		3,344
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b	Home mortgage interest not reported on federal form 1098		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.		
Gifts	14.	Contributions by cash or check		<del></del>
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.		
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation		
Charity	17.	Add lines 14 through 16. Enter total here.		60
Consider/Theft Loop	18.			
Casualty/Theft Loss Job Expenses	+	Casualty or theft loss(es). Attach federal form 4684.  Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.		
	19.			
and Misc.	20.	Tax preparation fees 20 Other expenses. List type and		
	21.			
Deductions		amount. 21.		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		
Other Nice	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type		
Other Misc. Deductions	25.	and a second	25.	
	+-			100 004
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		109,824
Itemized Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA	A 1040.	
				YOU
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOL		YOU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.		
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A		
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using		
	1	filing status 4 antor this amount on line 30 column A of your enguse'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 (60**p)

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

INCOME

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.

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 David	Check or	payer	ARACHINIT	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES	X			463
EDWARD JONES	Х			387
T.4-1 T		<u> </u>		
Total Taxable Interest Income.				
Add the amounts. Enter here and on IA 1040, line 2.				850

PART II:

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

DIVIDEND

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

INCOME

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

Dividend Income. List Names of All Payers.

N CB	Check or	Check one for each payer					
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT			
CHEVRON CORPORATION	X			609			
METLIFE	X			7(			
EXXON MOBILE	X			1,756			
EDWARD JONES	X			2,697			
DEERE & COMPANY	X			1:			
FROM BENEFICIARY'S SCHEDULE K-1	X			8,092			
				-			
Total Taxable Dividend Income.  Add the amounts. Enter here and on IA 1040, line 3.			<u></u>	13,239			



000065

### Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING		Social Security Number
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MUST FILE THIS	
		dent of lowa with income
You are a nonresident of lowa	from lowa sources	s, or
You are a part-year resident of Iowa	<ul> <li>You are a part-year</li> </ul>	ar lowa resident
Date moved into lowa:		
and/or	<ul> <li>Enclose this form a</li> </ul>	nd a copy of your federal
Date moved out of lowa:	return with your low	a return. (IA 1040)
<del></del>	<ul> <li>Report only lowa-so</li> </ul>	ource income on the IA 126.
Your spouse is a nonresident of lowa	<ul> <li>You may benefit by</li> </ul>	using filing status 3 or 4.
Your spouse is a part-year resident of lowa	IOWA-S	OURCE INCOME
Date moved into lowa:	P apolloc	A VOLLOD JOINT
and/or	B. SPOUSE	A. YOU OR JOINT
Date moved out of lowa:	Filing Status 3 Only	
Wages calaries tine etc.	1	
. Wages, salaries, tips, etc.	1.	
2. Taxable interest income	2	
3. Ordinary dividend income	3.	
A Alimony received	4	
is Business income or (loss)	5	
5. Capital gain or (loss)	6.	
7. Other gains or (losses)	7	
3. Taxable IRA distributions	8	
). Taxable pensions and annuities	9.	
D. Rents, royalties, partnerships, estates, etc.	10.	
I. Farm income or (loss)	11.	
2. Unemployment compensation	12.	
3. Taxable Social Security benefits.	13.	
Other income, gambling income, bonus depreciation/section 179 adjustment     CROSS INCOME ADD lines 1.14		
5. GROSS INCOME. ADD lines 1-14.		
5. Payments to an IRA, Keogh, or SEP while an Iowa resident	16.	
7. Deduction for self-employment tax	17	
3. Health insurance deduction	18,	
9. Penalty on early withdrawal of savings	19.	
D. Alimony paid		
Pension/retirement income exclusion	21.	
2. Moving expense deduction into lowa only	22.	
3. lowa capital gain deduction		
4. Other adjustments		
5. Total adjustments. ADD lines 16-24.	25	
S. IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION		
7. All-source net income from line 26, IA 1040		100.0%
3. lowa income percentage: Divide line 26 by line 27 and enter percentage rounded to		
the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28	
Nonresident/part-year resident credit percentage:		
Subtract the percentage on line 28 from 100.0%.	29	<u> </u>
D. Iowa tax on total income from line 43, IA 1040	30	359
1. Total credits from line 49, IA 1040	31	60
2. Tax after credits. Subtract line 31 from line 30.	32.	299
3. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29	33.	299
		S AMOUNT ON LINE 51, IA 1040



	lowa Minimum	n Tax Computation
Name(s) as shown on IA 1040 or IA 1041	SSN or FEIN	File Copy
NELVA E BRUNSTING	481-30-4	685 685
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 I/	1040 start on line	
	1	3.804
	2	3,804 3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal for	2. orm 6251 3.	
Miscellaneous itemized deductions from line 5, federal form 6251		
Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251	8.	
Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	40	
11. Beneficiaries of estates and trusts from line 15, federal form 6251		
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a h. Patron's adjustment h		
b. Depreciation (pre-1987) b i. Pollution control facilities i		
c. Installment sales (line 25) c. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) d k. Section 1202 exclusion (line 13) k		
e. Long-term contracts (line 22) e I. Tax shelter farm activities		
f. Loss limitations (line 20) f m. Related adjustments (see instr.) (line 27) m	0	
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.	13.	7,148
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22		11,802
15. Net operating loss deduction. Do not enter as a negative amount.		
16. Combine lines 14 and 15.		11,802
17. Add lines 13 and 16.		<u>18,950</u>
18. Alternative tax net operating loss deduction. See instructions.	18.	10.050
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	18,950
PART III: Exemption Amount and Alternative Minimum Tax		
$20. \   \text{Enter \$35,000 (\$\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(enterpolicy of the status 3) and $100 \times 10^{-3}$.}$		26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow	v(er)) 21.	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).	23.	06.000
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25. Subtract line 24 from line 19. If the result is zero or less, enter zero.		
26. Multiply line 25 by 6.7% (0.067).		200
27. Regular tax after credits. See instructions.	27.	299
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,	00	Ω
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28.	
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter a	zero. 29.	127 007
30. Total net income plus total adjustments and preferences. See instructions.		137,987
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31.	· · ·
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		$\cap$
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	

\*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

ame NET	VA E BRUNSTING				Identification Number 0-4685
11111		fund - Iowa Form 104	10 Line 27		
1.	2010 federal refund			1. <u> </u>	ile Copy
2.	Less 2010 federal earned income credit (less federal advance earne	d income payment)		2	
3.	Less 2010 additional child tax credit			3	
4.	Less 2010 first-time homebuyer credit				
5.	Less 2010 refundable education credit			5	
6.	Less 2010 making work pay credit			6	<u> </u>
7.	Less 2010 adoption credit			7.	
8.	Prior year federal refund after adjustments			8.	2,967
9.	2010 deduction for federal taxes (lowa Form 1040, line 34)			9	11,500
10.	Lesser of line 8 or line 9			10	2 <b>,</b> 967
			Spouse		Taxpayer/Joint
	Prior year federal refund after adjustments from line 10, alloc				2 <b>,</b> 967
12.	Total of other federal refunds (From years prior to 2010)		12		
13.	Federal income tax refund / overpayment received in 20	<b>11</b> (Line 11 plus line 12)	13		2,967
	Self Employment and Househ				
	, ,		Spouse		Taxpayer/Joint
1.	Self-employment taxes		1		
2.	Household employment taxes				· · · · · · · · · · · · · · · · · · ·
3.	Total Self-employment and Household Employment Tax	es	3		
			404011		
	Federal Tax V	/ithheld - Iowa Form	1040 Line 31 Spouse		Taxpayer/Joint
	NO MOO 4000D 4000M interest divided IVA Caladda	- D :			· •
1.	W-2, W-2G, 1099R, 1099M, interest, dividend, K-1, Schedule				
2.	Social security, railroad, unemployment, other income, back				
3.	Total Federal Income Tax Withheld	,	J	= =	
	Federal Estimated Tax Pay	ments Made in 2011	- Iowa Form 1040 Lii	ne 32	
1.	Overpayment applied from 2010 return			1	
2.					
3.	Estimates paid in 2011  Total Federal Estimated tax payments made in 2011				10 100
3.	Total Federal Estimated tax payments made in 2011		Spouse	···· •• —	Taxpayer/Joint
4.	Total Federal Estimated Taxes Paid from line 3, allocate	ed, if applicable			12,180
7.	Total I cucial Estimated Taxos I aid non into 9, disound			= ==	
	Additional Federal Tax				0 202
1.	2010 federal tax liability				8,393
2.	Excise tax on early withdrawal from qualified plans, repayment				8,393
3.	Subtotal (Line 1 minus Line 2)				8,393
4.	Less payments made against 2010 federal tax liability				11,360
5.	2010 unpaid liability before federal refundable credits (Li	ne 3 minus Line 4)		<sup>5.</sup> —	
6.	Refundable credits:				
	Earned income credit a		e		
	Refundable education credit b	Additional child tax credit	f		
	First-time home buyer credit c		g		
	Adoption credit d				
	Total refundable credits		6		
7.	Application of refundable credits to 2010 unpaid federal tax li				
8.	Paid with 2010 federal tax return (Does not include penalties and inter-				<del></del>
9.	Federal extension and additional payments from 2010 federal				
10.	Federal Motor Vehicle Fuel Tax Credit from 2011 federal retu	ım		10	
11.	Excess FICA reported on 2011 federal return			11,	
12.	Total additional federal tax payments made in 2011 (Add in	ines 7 thru 11)		12	
			Spouse		Taxpayer/Joint
	Total additional federal tax payments from line 12, allocated,				
14.	Additional federal taxes paid in 2011 for tax years prior to 201	10	14		
15.	Total additional federal taxes paid in 2011 for 2010 and	prior years (Add lines 13 and 14)	15		P5460

Any

Form IA1	1040	lowa Low i	income Ex	cemption Works	neet	2011
ame	•				Taxpayer Ide	entification Number
NELVA	E BRUNSTING				481 <del> </del> <b>3</b> 0	e Copy
Filing status	S		1	Dependent of anothe	er	
			·· ——	Age 65 or older on 1.	2/31/11	
				Spouse	Taxpayer or Joint	
<ol> <li>Add:</li> </ol>	some from line Of Form	184040	(a)			
. ,	come from line 26, Form on exclusion from line 21			<del></del>		
. ,	Security Phase-out (Sec		` '	· · · · · · · · · · · · · · · · · · ·		
• •	•	ely taxed on federal Form 4	1070 (1)			•
(-)		.,				
(e) Net o	perating loss carryover					₹
(e) Net o	perating loss carryover					
Total (1a	through 1e)	residency, filing status, and age)				1,00
Total (1a	through 1e)	residency, filing status, and age)		······································		
Total (1a	through 1e)	residency, filing status, and age)		······································		
Total (1a	through 1e)	residency, filing status, and age)	Resident Li	mitations Age 65 or Olde	2	1,00
Total (1a	through 1e)  rom table below (Based on	residency, filing status, and age)	Resident Li	mitations Age 65 or Olde On 12/31/11	zr Income Less Tha	1,00
Total (1a	through 1e)	residency, filing status, and age)	Resident Li	mitations Age 65 or Olde	2	1,00
Total (1a	through 1e)  rom table below (Based on	residency, filing status, and age)	Resident Li	mitations Age 65 or Olde On 12/31/11	r Income Less Tha \$ 5,000	1,00
Total (1a	through 1e)  rom table below (Based on	residency, filing status, and age)	Resident Li	mitations Age 65 or Olde On 12/31/11	r Income Less Tha \$ 5,000	1,00
Total (1a	through 1e)  rom table below (Based on	residency, filing status, and age)	Resident Li	mitations Age 65 or Olde On 12/31/11	r Income Less Tha \$ 5,000	1,00
Total (1a	rom table below (Based on  Filing Status Single	residency, filing status, and age)  Dependent of Anoth Yes	Resident Li	mitations Age 65 or Olde On 12/31/11 N/A	r Income Less Tha \$ 5,000 Income Less Tha Or Equal To	1,00
Total (1a	through 1e)  rom table below (Based on  Filing Status  Single  Single	residency, filing status, and age)  Dependent of Anoth  Yes	Resident Li	mitations  Age 65 or Older  On 12/31/11  N/A	Income Less Tha \$ 5,000 Income Less Tha Or Equal To \$ 9,000	1,00

Iowa Source Filing Status Income Less Than \$ 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

<u>US Tax Return (12/31/11) - Form 1310</u>

For the year Jan. 1-De			Jal Income Tax Return beginning		, 2011, endi	B No. 1545-0074   ng , 20	T			rite or staple in ate instruction		
Your first name and ini			Last name			DECEASE		Your social security number				
NELVA E			BRUNSTING			11/11/1	1	48	31-	30-468	5	
If a joint return, spouse	's first i	name and initial	Last name					Spous		eial security nu	. Ta Paga 1984 1988	
Home address (number	r and s	treet). If you have a P.	O. box, see instructions.			Apt	no.	<b>A</b>	0000000000	ure the SSN(s)	Jan Jan Jan Jan Jan Jan Jan Jan Jan Jan	
203 BLO	IMC	NGDALE C	IR							n line 6c are co		
City, town or post office		, and ZIP code. If you	have a foreign address, also complete spaces TX 77904	below (see instruction	ns).				Chec if filin	idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Election Idential Ele	your spouse to go to this	
Foreign country name			Foreign province/county			Foreign postal code			not c	hange your tax o	r refund.	
Filing Status	1 2	X Single Married filing joint	y (even if only one had income)	4		nold (with qualifying peerson is a child but no						
Check only one	3	⊣ ∵	arately. Enter spouse's SSN above	5	Qualifying wido	w(er) with dependent	child					
box.		and full name her	e. <b>&gt;</b>									
Exemptions	6a b	X Yourself. If	f someone can claim you as a depe	endent, <b>do not</b> c	heck box 6a				}	Boxes check on 6a and 6b No, of childre		
• • • • •	С	Dependents:		(4)		(0) 5	-1	(4) child	✓ if under	on 6c who:  lived with		
				''	ependent's curity number	(3) Depen		for c		did not live		
		(1) First name	Last name	SOCIAL SEC	zunty number	relationship	to you		instr.)	you due to di or separation	vorce	
If more than four dependents, see								<del>                                     </del>	-	(see instructi		
instructions and								+	-	Dependents of		
check here ▶				<u> </u> -				+ +	+	not entered a	bove	
	d	Total number o	f exemptions claimed					1 !		Add numbers lines above		
	7		f exemptions claimed					7	T	illes above p		
Income	, 8a	Taxable interes	s, etc. Attach Form(s) W-2st. Attach Schedule B if required					8a			463	
Attach Form(s)	b		terest. <b>Do not</b> include on line 8a				387					
W-2 here. Also	9a	Ordinary divides	nds. Attach Schedule B if required					9a		1	3,239	
attach Forms W-2G and	b	Qualified divide	nds		9b	3	208					
1099-R if tax	10	Taxable refunds	s, credits, or offsets of state and loo	cal income taxes	; 			10	ļ		488	
was withheld.	11	Alimony receive						_11	_			
If you did not	12		e or (loss). Attach Schedule C or (					12	├		0 756	
get a W-2,	13		Attach Schedule D if required. If not required, cl	neck here			[]	13	$\vdash$		9,756	
see instructions.	14	•	(losses). Attach Form 4797	58,792	L Tayabi	e amount		14 15h	+	<u> </u>	8,792	
	15a 16a	IRA distribution Pensions and a	******	30,192	7	e amount e amount		15b 16b	+		9,920	
Enclose, but do	17		ate, royalties, partnerships, S corpo	rations trusts e				17	+		1,938	
not attach, any	18		- (1) A# O-b				· · · · · · ·	18	<del> </del>	<del></del>	27330	
payment. Also, please use	19	Unemployment						19	1			
Form 1040-V.	20a	Social security be	enefits 20a	20,642	<b>b</b> Taxab	e amount		20b		1	7,546	
	21		ist type and amount	•	_			21				
	22	Combine the ar	nounts in the far right column for lir	nes 7 through 21	This is you	r total income	▶	22		15	2,142	
	23	Educator exper	nses		23			i i				
Adjusted	24		s expenses of reservists, performing	•			}	ķ.				
Gross			nment officials. Attach Form 2106						Zentver			
Income	25		account deduction. Attach Form 88	389					64 CO			
	26	•	es. Attach Form 3903		26				750			
	27 28	·	of self-employment tax. Attach Sch SEP, SIMPLE, and qualified plans	iedule 3E	28			i e				
	29	, ,			20	•						
	30	, ,			20							
	31a	,	b Recipient's SSN ▶		31a							
	32	IRA deduction							er en en en en en en en en en en en en en			
	33	Student loan in	terest deduction		33				and the same			
	34	Tuition and fee:	s. Attach Form 8917		34							
	35	Domestic produ	action activities deduction. Attach F	orm 8903	35							
	36	Add lines 23 th	***************************************					36				
	37	Subtract line 36	from line 22. This is your adjusted	d arnee income			•	37	1	D=145	2 142	

000065	37777	73 H DOINGMENIO								401	20 400	
Form 1040 (2011)		VA E BRUNSTING			<del> </del>				_		30-468	
Tax and	38	Amount from line 37 (adjusted gross inco						<u>.</u> .	100	38	152	2,142
Credits	39a	Check You were born before Jar	•			•	Total boxes		_			
		if: <b>Spouse</b> was born before	January 2,	1947	, Blind.	ſ	checked ▶	39a 📗	1			
Standard	յ <b>b</b>	If your spouse itemizes on a separate retu	ım or you v	иеге а	a dual-status a	alien,	check here	39b	▎░			
Deduction	40	Itemized deductions (from Schedule A)	or your sta	ndar	d deduction	(see	left margin)		L	40	110	0,886
for—	41	Subtract line 40 from line 38								41 Fil	ല (ിഷ്	<b>3</b> 1/256
People who	42	Exemptions. Multiply \$3,700 by the numb		5.4						42		3 <b>,</b> 700
check any box on line	43	Taxable income. Subtract line 42 from line 41. If line 42			_L_ ^					43	3'	7,556
39a or 39b or	44	Tax (see instr.). Check if any from: a Form(s)			962					44		4,432
who can be claimed as a	45	Alternative minimum tax (see instruction			6251					45		1, 102
dependent, see	46	•	•						H	46		4,432
instructions.	l .	Add lines 44 and 45				47	1			40		1,452
All others:	47	Foreign tax credit. Attach Form 1116 if re-		<u>.</u>					-			
Single or Married filing	48	Credit for child and dependent care exper		оп	n 2441	48	1		- 8			
separately,	49	Education credits from Form 8863, line 23				49						
\$5,800 Married filing	50	Retirement savings contributions credit. A	ttach Form	8880	)	50	ļ					
jointly or	51	Child tax credit (see instructions)				51						
Qualifying widow(er),	52	Residential energy credits. Attach Form 5	695 <sub></sub>			52	ļ		- 2			
\$11,600	53	Other credits from Form: a 3800 b	8801 c	╛_		53						
Head of household,	54	Add lines 47 through 53. These are your 1	total credit	s						54		
\$8,500	55	Subtract line 54 from line 46. If line 54 is r	nore than li	ne 46				<b>&gt;</b>		55		4,432
Othor	56	Self-employment tax. Attach Schedule SE								56		
Other	57	Unreported social security and Medicare t	ax from Fo	rm:	a 413	7	<b>b</b> 8919			57		-
Taxes	58	Additional tax on IRAs, other qualified retir			_		9 if required			58		
	59a	Household employment taxes from Sched								59a		
	b	First-time homebuyer credit repayment. At							-	9b		
	60	Other taxes. Enter code(s) from instruction							- 1	60		
	61	Add lines 55 through 60. This is your total tax								61		4,432
			M.2 and 10	00		62	T	·····		01		1,102
Payments	62 63	Federal income tax withheld from Forms \ 2011 estimated tax payments and amount applie				63		9,34	$\vdash$			
			30 IIOIII 2010	returi	٠			9,34	Ч.			
If you have a qualifying	64a	Earned income credit (EIC)				64a			-			
child, attach	b	Nontaxable combat pay election 64										
Schedule EIC.	65	Additional child tax credit. Attach Form 88				65			-8			
	66	American opportunity credit from Form 88				66						
	67	First-time homebuyer credit from Form 54				67						
	68	Amount paid with request for extension to	file			68			-1			
	69	Excess social security and tier 1 RRTA ta	x withheld			69			_			
1.1	70	Credit for federal tax on fuels. Attach Form	n 4136			70			_[			
	71	Credits from Form: a 2439 b 883	9 c 🔙 8	801 (	di 8885	71	L					
	72	Add lines 62, 63, 64a, and 65 through 71. These are your	total payment	s					.	72		9,340
Refund	73	If line 72 is more than line 61, subtract line	e 61 from lir	ne 72	. This is the a	moun	t you <b>overpai</b> d	i	Ŀ	73	4	4,908
	74a	Amount of line 73 you want refunded to	you. If Form	n 888	88 is attached,	, chec	k here	▶ □	7	'4a		4,908
Direct deposit?	<b>▶</b> b	Routing number 113000023	<b>▶</b> c -	Гуре:	X Check	ing	Savings					
See	<b>▶</b> d	Account number 5860275635	23		<u> </u>		_		188	9388		
instructions.	75	Amount of line 73 you want applied to yo	our 2012 es	stima	ted tax ▶	75						
Amount	76	Amount you owe. Subtract line 72 from I	ine 61. For	detai	ls on how to a	pay, s	ee instructions	<b>&gt;</b>		76		
You Owe	77	Estimated tax penalty (see instructions)				77						
	Do you	want to allow another person to discuss th	is return wi	th. the	RS (see ins	struction	ons)? X Y	es. Comple	ete b	elow.		No
Third Party	y	•			*		identification numbe	•	<b>•</b>	8494		
Designee	Designee' name	▶ RICHARD K RIKKERS	CPA					Phone no.	•		722 <b>-</b> 337	75
Sign	Under per	alties of perjury, I declare that I have examined this return	n and accompa	nying :	schedules and sta	tements	s, and to the best of	f my knowledge	and		, <u>LL</u> 00.	
Here	they are to Your signs	ue, correct, and complete. Declaration of preparer (other	than taxpayer) Dat	1	ed on all information Your occupation	on of w	hich preparer has a	ny knowledge.		Lower	me phone numb	or
Joint return?	i oui sign	sui e	Dat		DECEASE	D				Dayu	ne prone numb	eı
See instr. Keep a copy	<b>—</b>									If the	IRS sent you an	Identity
for your	Spouse's	signature. If a joint return, both must sign.	Dat	e	Spouse's occupa	ation				Prote enter	it here	<del></del>
records.	Print/Tune ==	eparer's name	Preparer's sign	ahure	·····			Date		(see	<del></del>	
Date!			, ,						1 ^	Check	if PTIN	11E1
_				RIF	KERS CPA		<del> </del>	04/05/		self-employ	P0014	
	Firm's name		P.C.						$\vdash$	's EIN 🟲	42-12	77139
Use Only	Firm's addres		ENUE		T7 F4	0 - 0	1004		,	ne no.	)	-
		SIOUX CENTER			1A 51	.Z5l	)-1824		ı /	12-12	22-3375	)

SCHEDULE A (Form 1040)

**Itemized Deductions** 

Department of the Treasury

Attach to Form 1040.

▶ See Instructions for Schedule A (Form 1040).

Internal Revenue Service	<u>,                                     </u>	(99)		(		Sequence No.	07
Name(s) shown on Form 1		UNSTING			Your social security 481-30=4	The street of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the second contract of the seco	.,
Medical		Caution. Do not include expenses reimbursed or paid by others.				ie oob	<b>y</b>
and	1	Medical and dental expenses (see instructions)	1	118,	893		
Dental	2	Enter amount from Form 1040, line 38 2 152, 142					
Expenses	3	Multiply line 2 by 7.5% (.075)	3	11,	411		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4-	107,	,482
Taxes You	5	State and local (check only one box):					
Paid		a Income taxes, or	5	1,	137		
		b X General sales taxes	} }				
	6	Real estate taxes (see instructions)	6	2,	027		
	7	Personal property taxes	7		57		
	8	Other taxes. List type and amount ▶					
		FOREIGN TAXES - 1041-GT	8		123		
	9	Add lines 5 through 8			9	3,	,344
Interest	10	Home mortgage interest and points reported to you on Form 1098	10				
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid to the					
		person from whom you bought the home, see instructions and show that					
Note.		person's name, identifying no., and address			jile.		
Your mortgage interest							
deduction may							
be limited (see			11				
instructions).	12	Points not reported to you on Form 1098. See instructions for	1 40				
	40	special rules	12	· · · · · · · · · · · · · · · · · · ·			
		Mortgage insurance premiums (see instructions)  Investment interest. Attach Form 4952 if required. (See	13				
	14		14				
	15	instructions.) Add lines 10 through 14			15		
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,			13		
Charity		see instructions	16		60		
•	17	Other than by cash or check. If any gift of \$250 or more, see					
If you made a gift and got a		instructions. You <b>must</b> attach Form 8283 if over \$500	17				
benefit for it,	18	Carryover from prior year	18				
see instructions.		Add lines 16 through 18			19		60
Casualty and						· · · · · ·	
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	140000000		20		
Job Expenses	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.					
and Certain		(See instructions.)					
Miscellaneous			21				
Deductions	22	Tax preparation fees	22				
	23	Other expenses—investment, safe deposit box, etc. List type					
		and amount ▶					
			23				
	24	Add lines 21 through 23	24				
	25	Enter amount from Form 1040, line 38					
	26	Multiply line 25 by 2% (.02)	26				
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	· · · · · · · · · · · · · · · · · · ·		27		
Other Missellensons	28	Other—from list in instructions. List type and amount ▶					
Miscellaneous Deductions					28		
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, er	nter this amount				
Itemized		on Form 1040, line 40			29	110,	,886
Deductions	30	If you elect to itemize deductions even though they are less than your	standard	_			1.4
		deduction, check here		<u> </u>		The Control	

#### SCHEDULE B

(Form 1040A or 1040).

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040A or 1040.

► See instructions on back.

80

Name(s) shown on NELVA		DDIINCTINC		r social security number $31-30-4685$
Part i	E	BRUNSTING  List name of payer. If any interest is from a seller-financed mortgage and the	4.0	File Commy
Part I	•	buyer used the property as a personal residence, see instructions on back and list		
Interest		this interest first. Also, show that buyer's social security number and address		
		EDWARD JONES		463
		DWARD COMES		103
/C :				
(See instructions on back and the		······································		
instructions for				
Form 1040A, or		,	1	
Form 1040,		,	<b>'</b>	
line 8a.)				
Note. If you		,		
received a Form				
1099-INT, Form				
1099-OID, or substitute				
statement from				<u> </u>
a brokerage firm,				
list the firm's	_	***************************************		463
name as the payer and enter	2		2	403
the total interest	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.	_	
shown on that		Attach Form 8815	3	
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form	١.	4.63
		1040, line 8a	4	463
		If line 4 is over \$1,500, you must complete Part III.		Amount
Part II	5	List name of payer		600
Ondinome		CHEVRON CORPORATION	1	609
Ordinary		METLIFE		
Dividends		EXXON MOBILE	ŀ	1,756
(See instructions		EDWARD JONES		2,697
on back and the instructions for		DEERE & COMPANY		15
Form 1040A, or		ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100	-	8,092
Form 1040,		,		
line 9a.)			5	
Note. If you				
received a Form				
1099-DIV or			ŀ	
substitute statement from				
a brokerage firm,				
list the firm's				
name as the				
payer and enter the ordinary	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form		
dividends shown		1040, line 9a	6	13,239
on that form.		e. 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		Yes No
	forei	gn account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		reference consistence of a
Part III	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		
Foreign		country? See instructions		X
Accounts	•	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature		
and Trus	ts	authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to		
(See		those requirements		
instructions on	b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the		
back.)		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		X

#### SCHEDULE D (Form 1040)

Capital Gains and Losses

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

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

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

Your social security number 481-30**F4ke**5Conv

NELVA E BRUNSTING			481-3	30 <b>F4</b>	@€Copy
Part 1 Short-Term Capital Gains and	d Losses – Assets He	eld One Year or Less		34/88838	
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 g 5 Net short-term gain or (loss) from partnerships, S				4	
	• •			5	
Schedule(s) K-1  6 Short-term capital loss carryover. Enter the amour	nt, if anv. from line 8 of your	Capital Loss Carryover	····· <del>[</del>		<del></del>
NAT- I-I C. C. C. C. C. C. C. C.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		6 (	)
7 Net short-term capital gain or (loss). Combine long-term capital gains or losses, go to Part II belo	<u> </u>	.,,		7	9,927
Part II Long-Term Capital Gains and	l Losses – Assets He	eld More Than One Ye	ear		
Complete Form 8949 before completing line 8, 9, or 10.  This form may be easier to complete if you round off cents to	(e) Sales price from Form(s) 8949, line 4,	(f) Cost or other basis from Form(s) 8949,	(g) Adjustments to gain or loss from Form(s) 8949,		(h) Gain or (loss) Combine columns (e),
whole dollars.	column (e)	line 4, column (f)	line 4, column (g)		(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
Gain from Form 4797, Part I; long-term gain from from Forms 4684, 6781, and 8824			- 1	1	
			·····		
12 Net long-term gain or (loss) from partnerships, S	corporations, estates, and tr	usts from Schedule(s) K-1		2	
13 Capital gain distributions. See the instructions			_1	3	1
14 Long-term capital loss carryover. Enter the amount					
			1	4 (	23,526)
15 Net long-term capital gain or (loss). Combine is			· · · · · · · · · · · · · · · · · · ·		20,020
the back	ines 8 through 14 in column	(h). Then go to Part III on		5	<del>-171</del>

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

Schedule D (Form 1040) 2011

Schedule D (Form 1040) 2011

P	art III	Summary	
16	Combine	lines 7 and 15 and enter the result	16 File Copy756
	• If line	: 16 is a <b>gain,</b> enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line	a sabata ana ang ang ang ang ang ang ang ang an
		hen go to line 17 below.	
		e 16 is a <b>loss</b> , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete	
	line 2	22.	
	• If line	e 16 is <b>zero,</b> skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form	
	1040	NR, line 14. Then go to line 22.	
17	Are lines	15 and 16 <b>both</b> gains?	
	Yes.	Go to line 18.	
	X 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	
	instruction	ns	19
20	Are lines	18 and 19 <b>both</b> zero or blank?	
	Yes	Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete	
		Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040,	
		14 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22	
	belov		
	_		
	No.	Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the	
	Scho	edule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.	
21	If line 16	is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:	
	• The	oss on line 16 or	21 (
	• (\$3,0	00), or if married filing separately, (\$1,500)	
	Note. W	nen figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you h	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?	
	X Yes.	Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete	
	the (	Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040,	
	line 4	14 (or in the instructions for Form 1040NR, line 42).	
	No.	Complete the rest of Form 1040 or Form 1040NR.	
			BETTSEEN TO WE TO

Form **8949** 

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

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

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

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

NELVA E BRUNSTING

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

P	art I Short-	Term Capital	Gains and Los	ses—Assets H	leld One Year or Les	SS .	
*Cau	tion. Do not comple	ete column (b) or (g	g) until you have rea	ad the instructions t	page 1, for <b>each</b> box that or those columns (see the d generally be left blank.		
<u> </u>	A) Short-term transa Form 1099-B with ba	actions reported on	(B) St		ns reported on Form	X (C) Short-term transaction you cannot check box	
	(a) Description of property ample: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	<b>(g)</b> Adjustments to gain or loss, if any*
IN	VSCO BLD A	MER BDS ]	NCM 11/22/10	11/10/11	10,509	9,880	
DE:	ERE & CO			02/03/11	25,098	15,800	
		,					
2	Totals. Add the amo	unts in columns (e) ar	nd (f). Also, combine th	e T			
	amounts in column (g						
	box A above is check						
r	box C above is check			▶ 2	35 <b>,</b> 607	25,680	<b>− P5469</b> <sup>0</sup>
⊢or l	Paperwork Reducti	on Act Notice, se	e your tax return	instructions.			Form <b>8949</b> (2011)

NELVA E BRUNSTING

Your social security number 481-30-4685

Part II	Long-Term	Capital Gai	ns 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.

\*Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule

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

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

X (C) Long-term transactions for which

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
K BLD AMER	BONDS INC		10/07/11	14,493	13,919	,
DEERE & CO			06/07/11	50,391	35 <b>,</b> 794	
DEERE & CO			10/21/11	30,006	24,418	
DEERE & CO			11/09/11	14,110		
GMAC SMARTNO	TES				11,204	
IN FIN AUTH	REV PARKI			8,725	9,000	
TOYOTA MOTOR	CR CORP	08/14/09		14,819 4,995	14,850	
		07/13/07	04/11/11	4,995	5,000	
· · · · · · · · · · · · · · · · · · ·						
						<del></del>
						· · · · · · · · · · · · · · · · · · ·
	j). Enter here and indi	ude on Schedule D, <b>lin</b>	e 8 (if			
box A above is chec (if box C above is ch		above is checked), or	line 10   4	137,539	114,185	P5470

Sch	edule E (Form 1040	) 2011						Atta	chment	Sequence	No.	13	Page 2	
Name	me(s) shown on return. Do not enter name and social security number if shown on other side.								Y	Your social security number				
INT	ממים אוזים:	TIMOTENIC							,	0120	\ 1	605		
	ELVA E BR		d on your tax return with	amounts shown o	on Sche	edule(s) K-	1			81-30	<u> </u>	003		
0000000	art II Incom	ne or Loss From	Partnerships and	S Corporatio	ns N	Note. If you	л геро:	rt a lo	ss from	an at-risk	Ę.	teor@ient	<b>7</b> 1/	
*6000000	<b>any</b> an	nount is <b>not</b> at risk, you	must check the box in	column (e) on line	e 28 an	d attach Fo	orm 6	198.	See inst	ructions.			<i>- y</i>	
		-	a prior year due to the at- nat loss was not reported				Г				'es	X No		
			es," see instructions bef	•									_	
28		ta	) Name			(b) Enter P for partnership; §		c) Chec foreign		(d) Emploide			Check if mount is	
						for S corporation		artnersi		numbe			at risk	
<u>А</u> В							$\dashv$	+	<del>                                     </del>					
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	F	Passive Income and	Loss			No	npas	sive I	ncome	and Loss				
	(f) Passive lo (attach Form 85		(g) Passive income from Schedule K-1		passive k chedule <del>k</del>	I .			on 179 ex			(j) Nonpassive from Schedul		
^	(alaci i oiii o	SSE II required)	non sonedue re-	3011 3		<u>``</u>				11 4002	┼		e re-i	
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29a	Totals					Т				4.4		****		
o b	<del></del>	d (i)f line 200	7	98962558						1 20	1996			
30 31	Add columns (g) a	(b) and (i) of line 20b								30	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
32	• • • •		income or (loss). Comb									-		
	result here and in	nclude in the total on lin	ne 41 below							. 32		. <u>-</u>		
P	art III Incon	ne or Loss From	Estates and Trust	s										
33			(a) Name								id	(b) Employer entification numb	er	
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В	,					_							-	
		Passive Income	and Loss				No	onpas	sive Inc	come and	Los	s		
	(c) Passive deduction (attach Form 85		(d) Passive inc	•			eduction or loss				<b>(f)</b>	Other income from Schedule K-1	om	
A	(diddi 7 om oc	0	Well Selledate	41,938		non c						Soliedale IV-1		
В				12,7500										
34a	Totals			41,938						1				
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35	Add columns (d) a									35	<del> </del>	4	1,938	
36 37	` '	and (e) of line 34b	s). Combine lines 35 and	36 Enter the res	t here	 and				36	1		0	
•		l on line 41 below								. 37		4:	1,938	
P	art IV Incon	ne or Loss From	Real Estate Morto	age Investm	ent C	onduits	(RE	MICs	)—Re	sidual l	lold			
38	(a) Na	ame	(b) Employer	(c) Excess inclu Schedules Q,		(0)			e (net loss			(e) income from		
	(4)		identification number	(see instruc	tions)	fr	om Sch	edules	Q, line 1b			hedules Q, line	3b	
39	Combine columns	(d) and (e) only. Ento	the result here and inclu	ide in the total on	line 41	helow				39	8			
	art V Sumr		r the result here and inclu	ioe iii die total on	m16 41	DEIOW					1			
40			orm 4835. Also, complete	line 42 below						40				
41	Total income or (le	oss). Combine lines 26, 3	2, 37, 39, & 40. Enter the res	sult here & on Form	1040, lin	e 17, or For	m 1040	ONR, lii	ne 18	<b>▶</b> 41	000000000000000000000000000000000000000	4	1 <b>,</b> 938	
42		•	income. Enter your gro											
	· ·	•	Form 4835, line 7; Sched K-1 (Form 1120S), box 1											
	•		14, code F (see instructio	=		42		one thinks	nngg (##8585858				12	
43	Reconciliation for	or real estate profess	sionals. If you were a rea	al estate					10				1460	
	•	• • • • • • • • • • • • • • • • • • • •	net income or (loss) you IR from all rental real est	•										
			er the passive activity los			43						. n 4-	4	

Form 6251

#### Alternative Minimum Tax—Individuals

► See separate instructions.

2011

achment 3

Department of the Treasury Internal Revenue Service (99

Name(s) shown on Form 1040 or Form 1040NR

NELVA E BRUNSTING

Attach to Form 1040 or Form 1040NR.

Your social security number
481-30F465Copy

1 If firing 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 34, and go to line 7. Otherwise, other the amount from Form 1040, line 34, and go to line 7. Otherwise the amount from Form 1040, line 38. If 2 3, 80.4  3 Taxes from Schedule A (Form 1040), line 9 3 3 3, 33.44  4 Erist the home mortgage interest adjustment, if any, from line 6 of the vorksheet in Pe Instructions for this line 4 4  5 Riscollamous doculations from Schedule A (Form 1040), line 2 7 5  5 Riscollamous doculations from Schedule A (Form 1040), line 2 7 5  5 Riscollamous doculations from Schedule A (Form 1040), line 2 7 7 4 88.61  5 Riscollamous Charles (Form 1040), line 10 or line 21 7 7 4 88.61  5 Riscollamous Charles (Form 1040), line 10 or line 2 1 7 7 4 88.61  5 Riscollamous Charles (Form 1040), line 10 or line 2 1 7 7 4 88.61  5 Investment interest expenses (difference between regular tax and AMT) 8 8 9 9 10 10 10 10 10 10 10 10 10 10 10 10 10	F	Part 1 Alternative Minimum Taxable Income (See instructions for how to complete each line.)	ě	
2 3,804 3 Taxes from Schedule A (Form 1040), line 9 3 3,334 4 Enter the home martipage interest adjustment, if any, from line 0 of the worksheet in the instructions for this line 4 Enter the home martipage interest adjustment, if any, from line 0 of the worksheet in the instructions for this line 5 Septimber of Miscellaneous deductions from Schedule A (Form 1040), line 27 5 Skip this line. It is reserved for future use 6 Septimber of Tax refund from Form 1040, line 10 or line 27 7 4880 8 Invastment interest expenses (difference between regular tax and AMT) 8 Popelation (difference between regular tax and AMT) 9 Popelation (difference between regular tax and AMT) 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 11 Interest from specified private activity bonds exempt from the regular tax 12 Interest from specified private activity bonds exempt from the regular tax 13 Qualified amail business stock (** of gain encluded under section 1202) 14 Exercise of incentive stock options (excess of AMT income over regular tax income) 15 Estates and trusts (amount from Schedule K+ (Form 1041), box 12 code A) 16 Electing large partnerships (amount from Schedule K+ (Form 1041), box 12 code A) 17 Disposition of property (difference between AMT and regular tax income or loss) 19 Deposition on assists placed in service after 1986 (difference between regular tax and AMT) 19 Passive activities (difference between AMT and regular tax income or loss) 19 Os Depositions (difference between AMT and regular tax income or loss) 19 Os Depositions (difference between AMT and regular tax income or loss) 20 Og Og Og Og Og Og Og Og Og Og Og Og Og	1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the		
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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 29 48,450  If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.  30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34 30 0  31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.  • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b, or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.  • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (26). Otherwise, multiply line 30 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.  32 Alternative minimum tax foreign tax credit (see instructions)  33 Tentative minimum tax. Subtract line 32 from line 31  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)  35 AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45  36 AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	23			
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without using Schedule J (see instructions)  34 4,432  35 AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45  36 0	<b>J</b> 4			
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45				4.432
0024	25			1,132
			, 30	Form 6251 (2011)

P5472

Form

(Rev. November 2005) Department of the Treasury

# Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0074

Internal Re	venue Service	► See instru	ictions below and on back	<u>.                                    </u>	Sec	quence No. 🕻	51
Tax year	decedent was due	a refund:				som describerations	ar to
Calendar	year 201	1 , or other tax year beginning	, 20	, and endir	<sub>19</sub> File	Can	V
	Name of decedent			Date of death	Decedent's social	security '	ho.
	NELVA E	3RUNSTING		11/11/11	<u>481-30-468</u>	35	
Please							÷Γ
print	ANITA BR	JNSTING		·	_457-25-186	<u>50                                    </u>	
ог	•	and street). If you have a P.O. box, see instructions.				Apt. n	Ю.
type	203 BLOOM	MINGDALE CIRCLE	*	<del></del> _			
		state, and ZIP code. If you have a foreign address, see instruc	ctions.				
	VICTORIA	TX 77904					
Part	Check th	e box that applies to you. Check only o	one box. <b>Be sure to cor</b>	nplete Part III I	below.		
A $\square$	Survivina spouse re	questing reissuance of a refund check. (see insi	tructions)				
_ —	• .	pertified personal representative (defined below).	′	nowing your appoint	tment		
		ed (see instructions).	Trader a coart commodo or	ioming your appoint	arrott,		
_		A or B, claiming refund for the decedent's estate	e (see instructions), Also, cor	nplete Part II.			
ш	,		<b>(</b> , , , , , , , , , , , , , , , , , , ,				
					•		
Part	Complete	e this part only if you checked the b	ox on line C above				
	Completi	this part only if you checked the b	ox on line c above.		· · · · · · · · · · · · · · · · · · ·		
						Yes	
	he decedent leave a					X	
		personal representative for the estate of the dec	cedent?				X
-		2a, will one be appointed?				000,000	X
-		o 2a or 2b, the personal representative must file					
		ne refund for the decedent's estate, will you pay	out the refund according to	the laws			
		ecedent was a legal resident?				X	
		3, a refund cannot be made until you submit a		• •			
as p	ersonal representativ	ve or other evidence that you are entitled under	state law to receive the refu	nd.			
Part	III Signatur	e and verification. All filers must co	mplete this part.				
I request	a refund of taxes of	verpaid by or on behalf of the decedent. Under p	penalties of perjury, I declare	that I have examina	ed this claim, and to		
the best	of my knowledge ar	d belief, it is true, correct, and complete.					
Signatui	e of person claim	ng refund ▶			Date ▶		

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

<u>IA Tax Return (12/31/10) - IA Form IA-1041, Page 1</u> <u>IA Tax Return (12/31/10) - IA Form IA-1041, Page 2</u>

IA Tax Return (12/31/10) - IA K-1 Equivalent - NELVA BRUNSTING

IA Tax Return (12/31/10) - IA Required Statements

For (	Caler	ndar Year 2010 or fiscal year beginning, and ending	lowa Fi	duciary Return					
	me o		Dept. of Revenue No.	Check one:					
Est	ate o	Trust 4-1-09 AS EST UTD 10-10-96		Estate					
Na	File Coby								
	ANITA BRUNSTING								
		BLOOMINGDALE CIRCLE	27-6453100	X Complex Trust					
		TORIA TX 77904	lowa County in which						
		STEE	estate is pending	Bankruptcy Estate					
		of Attorney, Address (Number and Street), City, State, and Zip Code  DACE KUNZ-FREED		If trust, check one:					
		00 ST MARYS LANE, SUITE 230	Probate No.	X Testamentary					
		STON TX 77079	1 Tobale No.	restainentary					
		y's Phone Number 800-229-3002		Inter Vivos					
Auth	oriza	tion is granted to the attorney listed above to receive confidential tax information un							
		epresentative before the lowa Department of Revenue and to make written or oral		e.					
		or returns been filed for this estate or trust? Yes X No Is Income Ta a amended IA 1041? Yes X No Is an Iowa 70	06 being filed? Yes X No	Yes X No					
15 111									
		Dividends. Enter full amount.							
	2.	Interest	2.						
Щ		Income from partnerships and other fiduciaries. Attach supporting schedule.	3 24 013						
NO.	5	Net rents and royalties  Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5						
Č	6	Net gain (loss) from capital assets							
=	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 🛦					
		Interest. Enter on Schedule D, page 2.	10	· · · · · · · · · · · · · · · · · · ·					
	11.	Taxes. Enter on Schedule D, page 2.	1189						
	12,	Fiduciary fees. Enter on Schedule D, page 2.	12						
	13.	Charitable deduction from income in compliance with Will or Trust instrument	13						
S		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. $\dots$							
2	15.	Other deductions not subject to 2% floor. Enter on Schedule D, page 2	15						
<u>ပ</u>		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. $\hdots$		0.0					
here.		Total. Add lines 10 through 16.	17. <u>-</u>						
and voucher here.		Balance. Subtract line 17 from line 9		23,924▲					
Non		Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. Federal estate tax attributable to income in respect of a decedent (fiduciary's share							
t and		T (   1   1   1   1   1   1   1   1   1		23,924					
ymen		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final							
e ba		sidents complete lines 23-32. Nonresidents complete Schedule C and enter on line							
Staple		Compute tax from rate Schedule E, page 2.							
X	24.	Iowa lump sum tax. Attach federal Schedule 4972.	24.						
누	25.	Iowa minimum tax. Attach IA 6251.	25.						
SIDENT UTED 1	26.	Tax before credits. Add lines 23 through 25.	26	0					
	27.	Personal exemption credit. This is a nonrefundable credit.	27 40.00						
A P	28.	Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130							
္ပ	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. <u> </u>						
Щ	ງ∠.   ວ∠.	Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from line Tax paid with additional lowa Fiduciary Income Tax Payment Voucher	32	U					
2		Refund. If line 33 is larger than line 32, enter the difference.							
X		Amount due. If line 33 is less than line 32, enter the difference.							
_		Mail to: Fiduciary Return Processing, Iowa Department of Reve	enue, PO Box 10467, Des Moine	s, IA 50306-0467					
Ш	DE	CLARATION: The undersigned hereby certifies and declares that this return, and a mined; that to the best knowledge and belief of the undersigned, it is a true correct the income tax law of the State of lowa and the rules and regulations issued under closed to tax officials of another state or of the United States for tax administrative	any schedules or papers attached hereto, ha	as been duly					
<u> </u>	by	the income tax law of the State of lowa and the rules and regulations issued under	authority thereof. Note: State tax information	n may be					
Ξ	Sigr	closed to tax officials of another state or of the United States for tax administrative   nature of fiduciary or officer representing fiduciary	purposes,	Date					
S	Sign	nature of preparer other than fiduciary Preparer's ID No. Address 540	NORTH MAIN AVENUE	Date					
S	F	RICHARD K RIKKERS CPA 42-1277139 SIO	UX CENTER, IA 51250-1824	P549829/11					
00				67 00 to 707/21/10\					

ELN	MER H BRUNSTING DECEDENTS TR	DTD 2	27-64	53100	Fiduc	iary Sched	<u>lules</u>	A, B, C	;, D,	and E
Sch	edule A - Background Information: Answer	all applicable of	questions							
1.	Date estate was opened or created:			2. [	Date of dece	edent's death: _				
3.	Decedent's business or occupation:			4. [	Decedent's a	age at death: _				
5.	Was a decedent's final return filed? Yes No					ecedent create tr		Yes	No	
7.	Did decedent file IOWA return(s) up to the date of death?	Yes [	No If	no, attach	earnings sta	tement or explar	atory at	File (	Cot	วง ไ
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 ex	xecutor(s):								
	Had federal audit been made on prior returns of deceden		or trust?	Yes	X No Is	an audit now in	the proc	ess?	Yes	ΧNο
13.	Have expenses of administration or selling expenses been	en deducted for	federal es	state tax pu						
14.	Did you as fiduciary withhold on income distributions may	de to nonreside	nt benefic	iaries?	Yes	X]No _	<b>-</b>			
15.	Does the estate/trust elect to recognize the gain or loss of	on a distribution	of proper	ty under se	ction IRC 64	43(d)(e)?	Yes	X No		
Sc	hedule B - Beneficiaries' Shares of Income	and Credit	s: Attach	additional pa	ges as necess	sary. In lieu of Sch.	B, attach	federal Sch	. K-1.	
		Beneficiar	у А	Benefi	ciary B	Beneficiary	С	Т	OTALS	3
1.	Names of each beneficiary 1.	SEE S	CHEDU	LE K-	1 EQUI	VALENT (S	5)			
	Social Security Number 2.				•••					
	Address 3.									44
4.	lowa resident (Yes/No) 4.									118
5.	Net short-term capital gain5.							ļ		
6.	Net long-term capital gain (100%) 6.									
7.	Depreciation and depletion									
	Ordinary income subject to Iowa income tax 8.							<u> </u>	2	3,924
9.	Income not subject to lowa income tax9.			····						
10.	Excess deductions 10.		s (s. c. c. c. c. c. c. c. c. c. c. c. c. c.	SOME STATE OF STATE	(Characteristics)		V. CORPORATION		CONTRACTOR NO.	
	REGARDING IOWA NONRESIDENT INCOME	310 . 300				I		T'''		
11.	lowa income tax withheld, if any 11.								0.0000000000000000000000000000000000000	
	Withholding agent's identification number 12.									
	nedule C - Computation of Nonresident's T	ax	1 . 1	dule D -	-	tion of Expe	nses	1	_	
1.	Federal taxable income from federal 1041	EO 422	Line		Expla	anation		1 '	Amoun	ıt
_	(include ESBT income) 1.	50,422	No.	ש עעייי	VDENCE	- STMT 1				89
	Interest and dividends from federal securities 2.	50,422	11.	IAA E	VLENOE	- 21MT 1		+		0 9
	Balance. Subtract line 2 from line 1. 3.				···			1		
	Deduction taken for lowa state income tax 4.				····			1		
5.	Interest and dividends from foreign, state, and	2,070						<del>                                     </del>		
,	municipal securities 5.	100						<del> </del>		
	Exemption credit from federal 1041 6.	52,592	<del> </del>					<del> </del>		
	Adjusted taxable income. Add lines 3 through 6 7 7	32,332			·					
0.	using Schedule E. 8.	3,137								
a	Personal exemption credit 9.	\$40.00								
	Tax before being prorated 10.	3,097								
	Nonresident percentage. Divide amount on line	9,7,5,5,7						1		
'''	22, page 1, by amount on line 7, Schedule C.		Scho	dula E	Tax Rate	ne				
	This may not be greater than 100.0%.	0.00%			I AX NAU	<b>-5</b>				Of Excess
12.	Multiply line 10 by percentage on line 11.		1	e Income ver But	Not Over			Tax Rate		Over
i	Iowa lump-sum tax: Attach federal Schedule 4972. 13.		1	\$0	\$1,428	\$0.00	+	(0.36%	X	\$0)
	lowa minimum tax: Attach IA 6251. 14.	1	\$1,42 \$2,8		\$2,856 \$5,712	\$5.14 \$15.42	+ +	(0.72% (2.43%	X X	\$1,428) \$2,856)
l	Balance. Add lines 12, 13, and 14. 15.		\$5,7		\$5,712 \$12,852	\$84.82	+	(4.50%	X	\$5,712)
l	Motor fuel tax credit. Attach IA 4136. 16.		\$12,8	52	\$21,420	\$406.12	+	(6.12%	X	\$12,852)
l	Other credits 17.		\$21,42 \$28,56		\$28,560 \$42,840	\$930.48 \$1,393.15	+	(6.48% (6.80%		\$21,420) \$28,560)
	Total credits. Add lines 16 and 17. 18.		\$42,8		\$64,260	\$2,364.19	+	(7.92%		\$42,840)
	Total tax liability. Subtract line 18 from line 15.		\$64,2	60	over	\$4,060.65	+	(8.98%	X	\$64,260)
ו וש.	Total tax liability. Subtract line to from line 15.		1							

#### Iowa Schedule K-1 Equivalent

Form IA 1041		•		2010
	For calendar year 2010, or tax year beginning	, and	l ending	
4-1-09 AS ES	NSTING DECEDENTS TR DTD ST UTD 10-10-96		20090000 02 7000000	Amended K-1
Beneficiary's identifying	number ▶ 481-30-4685	Estate's or trust's EIN	<b>▶</b> 27-6453100	
Beneficiary's name, address  NELVA BRUNS' 13630 PINERO HOUSTON  Resident state	TING OCK LN TX 77079-5914	VICTORIA	TING GDALE CIRCLE TX 7790	4
4. Danificiants Char	e of Federal Taxable Income 1	31,252	This data proported for information	
	e of Federal Taxable Income 1	J1,2J2	This data presented for information	in only
3 Ordinary dividend 4 a Net short-term cap b Net long-term cap 5 Business / Nonpa a Income b Depreciation c Depletion d Amortization 6 Rental and Passin a Income b Depreciation c Depletion d Amortization d Amortization	5 a b c d ve 6 a b c	23,924	Schedule B, Part I, line 1 or IA 12: Schedule B, Part II, line 3 or IA 12: Form IA 1040, line 6 or IA 126, lin Form IA 1040, line 6 or IA 126, lin  Net amount to: Form IA 10: Form IA 12:  Net amount to: Form IA 10: Form IA 12:	26, line 3 e 6 e 6 040, line 10 or 26, line 10
a Excess deduction b Short-term capital c Long-term capital d Net operating loss 8 Tax Preference Ite			Schedule A, line 21 Form IA 1040, line 6 or IA 126, lin Form IA 1040, line 6 or IA 126, lin Form IA 1040, line 24 or IA 126, lin	e 6
<b>b</b> Depletion	eciation 8 a b c	179	Form IA 6251 Form IA 6251 Form IA 6251 Form IA 8801	
9 Other Items				
<ul><li>a Tax-exempt interes</li><li>b Estate tax deduct</li><li>c Withholding</li></ul>	est 9 a tion b		This data presented for information.  This data presented for information.  This data presented for information.	on only

#### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

#### **lowa Statements**

FYE: 12/31/2010

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

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

	•		Ordinary gain or (1033). Attack Form 4707					· · ·			
ĺ	8		Other income. List type and amount						8		<del></del>
	9		Total income. Combine lines 1, 2a, and 3 through					▶ .	9	8.	1 <b>,</b> 774
	10		Interest. Check if Form 4952 is attached ▶	<b>IJ</b>		,			10		
	11		Taxes					- 1	11		
	12	:	Fiduciary fees		12						
	13	;	Charitable deduction (from Schedule A, line 7)						13		
į	14		Attorney, accountant, and return preparer fees						14		
2	15		Other deductions not subject to the 2% floor (at						15a		
Deductions			Allowable miscellaneous itemized deductions sul						15b		
헐	16		Add lines 10 through 15b					L	16		
ਰੂ∣	17		Adjusted total income or (loss). Subtract line 16 from lin				81,7	74			
△	18		Income distribution deduction (from Sch. B, line 15). Attach Schedu	iles K-1 (Form 1041)					18	3:	1,252
Ì	19		Estate tax deduction including certain generation-skippi						19		
	20								20		100
	21		Exemption Add lines 18 through 20						21	.3	1,352
-		_	Taxable income. Subtract line 21 from line 17. If					_	22		0,422
	22								23		7,218
,	23		Total tax (from Schedule G, line 7)		24a		. 7				
	24	Payments: a 2010 estimated tax payments and amount applied from 2009 return								·········	
Ĭ.			b Estimated tax payments allocated to beneficiaries (from Form 1041-T)								
Ĕ			Subtract line 24b from line 24a  Tax paid with Form 7004 (see page 24 of the instructions)  Federal income tax withheld. If any is from Form(s) 1099, check ▶						24c		
Payments		d	Tax paid with Form 7004 (see page 24 of the in	structions)	⊡						123
<u>-</u>		е	Federal income tax withheld. If any is from Form	n(s) 1099, check ►	<u> </u>				24e		
and			Other payments: f Form 2439						24h		123
×	25	5	Total payments. Add lines 24c through 24e, an						25		12
Тах	26	5	Estimated tax penalty (see page 24 of the instru						26		7 005
	27	7	Tax due. If line 25 is smaller than the total of lin						27		7,095
	28		Overpayment. If line 25 is larger than the total						28		
	25	3	Amount of line 28 to be: a Credited to 2011 openalties of perjury, I declare that I have examined this return, incluorrect, and complete. Declaration of preparer (other than taxpayer)	estimated tax	ulan and statements	; b R	efunded	oliof it	29 <u> </u>	May the IRS dis	novec this
Sign	<b>)</b>   t	inder ue, c	penalties of perjury, I declare that I have examined this return, inclusion of preparer (other than taxpayer)	is based on all information	of which preparer h	as any knowledge.	wedge and b	CICI, IL	15	return with the	
lere	e				<u> </u>					shown below (s	′
		_	Signature of fiduciary or officer representing fiduciary	<del>,</del>	Date	EIN of fiduciary	if a financi	al inst	itution	X Yes	No
	Į	Prin	t/Type preparer's name	Preparer's signature	е		Date		Check	if PTIN	
aid	1	RIC	HARD K RIKKERS CPA	RICHARD K RIK	KERS CPA		08/29/				
repar	er	Fim	n's name ► KROESE & KROESE					Firm	s EIN	<b>▶</b> 42-127	<u>/139</u>
Jse O	nly		540 NORTH MAIN								
		Fim	n's address <b>&gt;</b> SIOUX CENTER, I	A 51250-:	1824			Phor	ne no.	712-722-	
)AA	For	Pa	perwork Reduction Act Notice, see the separa	ate instructions.						P548	0 (2010
									BRU	JNSTING0038	11

Form	1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			Pa	age <b>2</b>
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fi	und.			
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	File Co	nν	ā
5	Add lines 3 and 4	5		<b>7</b>	de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable				
Ü	OF A Contract Contract	6			
7	purposes (see page 25 of the instructions)  Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13.	7			
24215422	hedule B Income Distribution Deduction	, ,			
		T 1	<u> </u>	31,7	774
1	Adjusted total income (see page 25 of the instructions)	2	1	2,0	<del>17</del> 0
2	Adjusted tax-exempt interest	_		2/	0
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)		<del> </del>		
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	5			0
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)	-			
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss		-	. ^ [	- 2 2
	as a positive number	6	-5	50,5	<u>)                                    </u>
7	Distributable net income. Combine lines 1 through 6. If zero		_	17 7	200
	or less, enter -0-	7	<u> </u>	33,3	<u> </u>
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	<u>'                                    </u>	_		
9	Income required to be distributed currently	9		33,3	<u> 322</u>
10	Other amounts paid, credited, or otherwise required to be distributed	10			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	3	33,3	
12	Enter the amount of tax-exempt income included on line 11	12			<u> </u>
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		31,2	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		31, 2	<u> 252</u>
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	3	31,2	252
Sc	thedule G Tax Computation (see page 27 of the instructions)				
1	Tax: a Tax on taxable income (see page 27 of the instructions) 1a 7,218	3			
•	b Tax on lump-sum distributions. Attach Form 4972				
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	סו			
	d Total. Add lines 1a through 1c	1d	*	7.2	218
2a	Foreign tax credit. Attach Form 1116				
b	General business credit. Attach Form 3800 2b				
	Credit for prior year minimum tax. Attach Form 8801 2c	١			
C					
ď	Solid Ground, Filliand Tolling and			Ω	
3	Total credits. Add lines 2a through 2d	4		7 3	218
4	Subtract line 3 from line 1d. If zero or less, enter -0-			1 1 2	110
5	Recapture taxes. Check if from: Form 4255 Form 8611		-		
6	Household employment taxes. Attach Schedule H (Form 1040)	<u> </u>	<del> </del>		
7	Total tax. Add lines 4 through 6.	_		7 /	218
	Enter here and on page 1, line 23	7	1 1		
	Other Information			Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses			X	F 102
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ 2,070 SE	E S'	[,W,T, ' T ' ]		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any				
	individual by reason of a contract assignment or similar arrangement?				X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority				
	over a bank, securities, or other financial account in a foreign country?				Χ
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the				- 16
	name of the foreign country ▶				
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a			A CONTRACTOR	
-1	foreign trust? If "Vee " the estate or trust may have to file Form 3520. See page 29 of the instructions				Χ
5	Did the estate or trust receive, or nay any qualified residence interest on seller-provided financing? If "Yes " see				X
_	lf this is an estate or a complex trust making the section 663(b) election, check here (see page 29)				
6	If this is an estate of a complex trust making the section 603(b) election, check here (see page 25)		····· [ H		
7 8	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)  If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the		····· [ H [		
	estate, and check here				Χ
9_	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions	<u></u>	P:)40	<del>31.</del> -	
DAA			Form 1	041	(2010)

#### SCHEDULE I (Form 1041)

#### Alternative Minimum Tax—Estates and Trusts

Employer identification number

Department of the Treasury Internal Revenue Service Name of estate or trust

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

2010

OMB No. 1545-0092

ELMER   BRUNSTING   DECEDENTS TR DTD		LMER H BRUNSTING DECEDENTS TR DTD	Hile	Сору
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Indexes	Pa	rt I Estate's or Trust's Share of Alternative Minimum Taxable Income		01 774
The company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the	1	Adjusted total income or (loss) (from Form 1041, line 17)		81, //4
Miscellaneous Remized deductions (from Form 1041, line 150) 4 5 Return of taxes 5 6 9.  Replator (difference between regular tax and AMT) 6 9.  Replator (difference between regular tax and AMT) 7 1 Not operating loss deduction. Entor as a positive amount 7 7 1 Not operating loss deduction. Entor as a positive amount 7 7 1 Not operating loss deduction. Entor as a positive amount 7 7 1 Not operating loss deduction. Entor as a positive amount 7 7 1 Not operating loss deduction. Entor as a positive amount 7 9 0 United seates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2	Interest		
5 Repland of taxes	3			
Depletion (difference between regular tax and AMT)	4	Miscellaneous itemized deductions (from Form 1041, line 15b)		
6 Depletion (difference between regular tax and AMT)         6.           7 Net operating loss deduction. Exher as a positive amount         7           8 Interest from specified private activity bonds exempt from the regular tax         8         1.79           9 Qualified small business stock (see page 2 of the instructions)         9         1           10 Exercise of incentive stock options (excess of AMT income over regular fax income)         10         1           11 Other estates and funds (anount from Schedule K-1 (Form 104-1), box 12, code A)         111         1           12 Electing lape partnerships (amount from Schedule K-1 (Form 104-5), box 6)         12         1           13 Desposition of property (difference between AMT and regular tax gain or loss)         13         1           14 Electing laper partnerships (amount from Schedule K-1 (Form 104-6), box 6)         12         1           15 Eloss limitations (difference between AMT and regular tax income or loss)         15         16         1           16 Loss limitations (difference between AMT and regular tax income or loss)         16         1         1           17 Circulation costs (difference between regular tax and AMT)         17         1         1         1           18 Logs-term and experimental costs (difference between regular tax and AMT)         20         1         1         1         1         1         <	5	Refund of taxes	5 (	
interest from specified private activity bonds exempt from the regular tax  9 Qualified small business stock (see page 2 or the instructions)  9 Ceremon (incentive stock options (excess of ANT income over regular tax income)  10 Depressor (incentive stock options (excess of ANT income over regular tax income)  11 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)  12 Electing large parmerainsy (control reconstructive K-1 (Form 1045-B), box 6)  12 Electing large parmerainsy (difference between AMT and regular tax gain or loss)  13 Depreciation of property (difference between AMT and regular tax income 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-torm contracts (difference between regular tax and AMT)  19 Mining costs (difference between regular tax and AMT)  19 Mining costs (difference between regular tax and AMT)  20 Research and experimental costs (difference between regular tax and AMT)  21 Income from cettain installment sales before January 1, 1987  22 Interruptive drilling costs preference  23 Other adjustments, including income-based related adjustments  23 Adjusted alternative minimum taxable income. Cembrine fines 1 through 24  24 Alternative tax not operating los deduction (See the instructions for the limitation that applies)  24 Alternative tax not operating los deduction (See the instructions for the limitation tax not operating los deduction (See the instructions for the limitation that applies)  25 Adjusted alternative minimum taxable income. Subtract line 28 from line 25  26 Income distribution deduction from Part II, line 44  27 Estate tax deduction (from Form 1041, line 19)  28 Adjusted alternative minimum taxable income (see page 6 of the instructions)  30 Adjusted alternative mini	6	Depletion (difference between regular tax and AMT)	. 6	<del></del>
Social Content	7	Net operating loss deduction. Enter as a positive amount	7	
Describes of incentive stock options (excase of AMT income over regular tax income)   10   11   11   12   12   12   12   12	8			179
10   Exercise of incentive stock options (excess of AMT income over regular tax income)   10	9	Qualified small business stock (see page 2 of the instructions)	. 9	
11 Other estates and musts (amount from Schedule K-1 (Form 10641), box 12, code A)	10			
12	11		1 1	
13		•		
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   16   16   16   16   16   16   1				
16   Loss limitations (difference between regular tax income or loss)   18		· ·		
17   Circulation costs (difference between regular tax and AMT)		·	1 1	
Long-term contracts (difference between AMT and regular tax income)   18   19   19   19   19   19   19   19		·	1 1	
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.) 24 Adjusted alternative minimum taxable income. Combine lines 1 through 24 25 Adjusted alternative minimum taxable income. Combine lines 1 through 24 26 Income distribution deduction from Part II, line 44 27 Estate tax deduction (from Form 1041, line 19) 28 Add lines 26 and 27 29 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 29 50, 522 21 fi line 29 is: 29 \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax. 20 over \$22,500, but less than \$165,000, go to line 45 21 \$150,000 or more, enter the amount from line 29 on line \$1 and go to line \$2.  29 \$150,000 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. 20 over \$22,500, but less than \$165,000, go to line 45 21 \$150,000 or more, enter the amount from line 29 on line \$1 and go to line \$2.  20 \$150,000 or more, enter the amount from line 29 on line \$1.  21 \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$100 or \$				·
Research and experimental costs (difference between regular tax and AMT)  1 Income from certain installment sales before January 1, 1987  2 Intangible drilling costs preference  2 Intangible drilling costs preference  3 Other adjustments, including income-based related adjustments  2 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)  2 Adjusted alternative minimum taxable income. Combine lines 1 through 24  Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)  3 Adjusted alternative minimum taxable income. Combine lines 1 through 24  Action (From Form 1041, line 48  4 Add lines 26 and 27  5 Estate tax deduction (from Form 1041, line 19)  2 Add lines 26 and 27  5 Estate so trust's share of alternative minimum taxable income. Subtract line 28 from line 25  6 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  3 Adjusted alternative minimum taxable income (see page 6 of the instructions)  3 Adjusted tax-exempt interest (other than amounts included on line 8)  3 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes from goss income (see page 6 of the instructions)  4 Capital gains for Form 1041, Schedule A, line 4)  5 Capital gains computed on a minimum tax basis included on line 25  6 Capital gains computed on a minimum tax basis included on line 25  7 Distribution or permanently set aside for charitable purposes from goss income (see page 6 of the instructions)  3 Capital gains computed on a minimum tax basis included on line 25  4 Capital gains computed on a minimum tax basis included on line 25  5 Capital losses computed on a minimum tax basis included				-
lincome from certain installment sales before January 1, 1997    Intangible drilling costs preference   22				
Intangible drilling costs preference  22 Intangible drilling costs preference  23 Other adjustments, including income-based related adjustments  24 Atternative tax net operating loss deduction (See the instructions for the limitation that applies.)  25 Adjusted alternative minimum taxable income. Combine lines 1 through 24  26 81,953  Note: Complete Part II below before going to line 26.  16 Income distribution deduction from Part II, line 44  27 Estate tax deduction (from Form 1041, line 19)  28 Add lines 26 and 27  29 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25  29 50,522  If line 29 is:  20 29 50,522  If line 29 is:  20 29 50,522  If line 29 is:  20 29 50,522  If line 29 is:  20 29 50,522  If line 29 is:  20 29 50,522  If line 29 is:  20 29 50,522  If line 29 is:  20 20 to 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.  20 Over \$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.  20 Over \$22,500 but less than \$165,000, go to line 45.  21 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10 State 10				· · · · · · · · · · · · · · · · · · ·
123 Other adjustments, including income-based related adjustments 124 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) 125 Adjusted alternative minimum taxable income. Combine lines 1 through 24 126 S 81,953  127 Note: Complete Part II below before going to line 26. 128 Income distribution deduction from Part II, line 44 129 Estate tax deduction (from Form 1041, line 19) 127 21 128 Add lines 26 and 27 129 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 129 50,522  15 line 29 is: 15 line 29 is: 15 line 29 is: 15 line 29 is: 15 line 29 is: 16 liable for the alternative minimum tax 16 Over \$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 17 Over \$22,500 or more, enter the amount from line 29 on line 51 and go to line 52.  18 line 29 is: 19 line 29 is: 10 line 29 is: 10 line 29 is: 11 line 29 is: 12 line 29 is: 12 line 29 is: 13 line 29 is: 14 line 29 is: 15 line 29 is: 16 line 29 is: 16 line 29 is: 17 line 29 is: 18 line 29 is: 18 line 29 is: 19 line 29 is: 19 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 11 line 29 is: 12 line 29 is: 12 line 29 is: 13 line 29 is: 14 line 29 is: 15 line 29 is: 16 line 29 is: 16 line 29 is: 17 line 29 is: 18 line 29 is: 18 line 29 is: 19 line 29 is: 19 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is: 10 line 29 is:		· ····	22	
Adjusted atternative minimum taxable income. Combine lines 1 through 24  Atternative tax net operating loss deduction (See the instructions for the limitation that applies.)  Adjusted atternative minimum taxable income. Combine lines 1 through 24  Note: Complete Part II below before going to line 25.  Income distribution deduction from Part II, line 44  26 31,431  27 Estate tax deduction (from Form 1041, line 19)  28 Add lines 26 and 27  28 31,431  29 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25  16 income distribution deduction form Part III, line 44  27 Estate tax deduction (from Form 1041, line 19)  28 Add lines 26 and 27  29 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25  29 50,522  29 50,522  29 50,522  29 50,522  29 50,522  29 50,522  29 50,522  20 10 10 10 10 10 10 10 10 10 10 10 10 10		•		
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● \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.    Part II		trust is not liable for the alternative minimum tax.		
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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)  Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  Income required to be distributed currently (from Form 1041, Schedule B, line 9)  Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)  Total distributions. Add lines 38 and 39  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  33  34  35  50  50, 522)  36  37  38  37  38  39  40  39  40  39  40  31, 891  41  31, 891	31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1,891
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Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions)  Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  36  37  33,322  38 Income required to be distributed currently (from Form 1041, Schedule B, line 9)  39  Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)  Total distributions. Add lines 38 and 39  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40		purposes (from Form 1041, Schedule A, line 4)	33	
Capital gains computed on a minimum tax basis included on line 25  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  36  37  38  Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  36  37  38  38  39  39  Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 9)  40  Total distributions. Add lines 38 and 39  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  35  Capital gains computed on a minimum tax basis included on line 25. Enter as a positive amount  36  37  38  37  38  39  39  40  39  40  31,891  41  31,891	34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions)	34	
Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount  Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  Income required to be distributed currently (from Form 1041, Schedule B, line 9)  Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)  Total distributions. Add lines 38 and 39  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  36  37  38  33, 322  40  39  40  33, 322  41  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	35			50,522
Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-  Income required to be distributed currently (from Form 1041, Schedule B, line 9)  Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)  Total distributions. Add lines 38 and 39  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  33, 322  41 Tax-exempt income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  42 31, 431	36			
Income required to be distributed currently (from Form 1041, Schedule B, line 9)  38 33,322  39 Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)  40 Total distributions. Add lines 38 and 39  40 33,322  41 Tax-exempt income included on line 40 (other than amounts included on line 8)  41 1,891  42 Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  42 31,431				
Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)  Total distributions. Add lines 38 and 39  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  42  33,322  41  1,891  42  31,431			1 00 1	33,322
Total distributions. Add lines 38 and 39  Tax-exempt income included on line 40 (other than amounts included on line 8)  Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  40 33,322  41 1,891  42 31,431				
Tax-exempt income included on line 40 (other than amounts included on line 8)  41 1,891  42 Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40  43 31,431			40	33,322
42 Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40 42 31, 431		***************************************		1,891
42 Telitative illicome distribution decident on a minimum tax sasis.				
				(Form 1041) (2010)

Schedu	ule I (Form 1041) (2010) ELMER H BRUNSTING DECEDENTS TE		27-6453100	)	Page 2
Pai	TII Income Distribution Deduction on a Minimum Tax Basis (	continued	<u>)                                    </u>		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	e <b>3</b> 7.			
	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	r line 43.			L
	Enter here and on line 26			44	File Copy <sup>431</sup>
Pa	rt III Alternative Minimum Tax			:	
45	Exemption amount	,		45	22,500
46	Enter the amount from line 29	46	50,522	ļ.,	
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				
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the A				
	necessary). Otherwise, if line 51 is—				
	• \$175,000 or less, multiply line 51 by 26% (.26).				
	Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result			52	3,858
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 Sch			55	7,218
	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter h		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
-	on Form 1041, Schedule G, line 1c			56	0
Pa	nt IV Line 52 Computation Using Maximum Capital Gains Rates				
<u> </u>	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax		t,		
	or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completi				
57	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s			57	28,022
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the	I I			
50	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	1			
33	refigured for the AMT, if necessary). If you did not complete Schedule D				
	for the grounder toy or the ANT order O	59		814	
	If you did not complete a Schedule D Tax Worksheet for the regular tax				
60	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				
		60	50,522		
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)			61	28,022
61	Enter the smaller of line 57 or line 60			62	
62	Subtract line 61 from line 57	28%			-
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by			63	
	(.28) and subtract \$3,500 from the result	64	2,300	- 03	
64	Maximum amount subject to the 0% rate	104	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	C.			
	Schedule D or either worksheet for the regular tax, enter -0-	65	2,300		
66	Subtract line 65 from line 64. If zero or less, enter -0-		28,022	1	
67	Enter the <b>smaller</b> of line 57 or line 58	67	2,300	-	
68	Enter the <b>smaller</b> of line 66 or line 67		25,722		
69	Subtract line 68 from line 67		<u> </u>		3,858
70	Multiply line 69 by 15% (.15)			70	3,030
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to li	1 1	,		
71	Subtract line 67 from line 61				
72	Multiply line 71 by 25% (.25)			72	2 0 5 0
73	Add lines 63, 70, and 72			73	3,038
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by	28% (.28)		_	7 200
	and subtract \$3,500 from the result			74	2 050
75	Enter the <b>smaller</b> of line 73 or line 74 here and on line 52			75	P3483
DAA				Scl	nedule I (Form 1041) (2010)

#### SCHEDULE D (Form 1041)

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

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

File Copy 27-6453100

Note: Form 5227 filers need to complete only Parts I and II. Short-Term Capital Gains and Losses - Assets Held One Year or Less Part I (f) Gain or (loss) for the entire year Subtract (e) from (d) (e) Cost or other basis (c) Date sold (b) Date acquired (a) Description of property (d) Sales price (mo., day, yr.) (mo., day, yr.) (see instructions) (Example: 100 shares 7% preferred of "Z" Co.) 1a 1b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss 4 Carryover Worksheet Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, Long-Term Capital Gains and Losses - Assets Held More Than One Year Part II (f) Gain or (loss) for (b) Date acquired (e) Cost or other basis (a) Description of property (c) Date sold the entire year Subtract (e) from (d) (d) Sales price (see instructions) (Example: 100 shares 7% preferred of "Z" Co.) (mo., day, yr.) (mo., day, yr.) 6a INVESCO VK INTERNATIONAL GRI FUNDY 699 06/08/10 2,234 2,933 INHERIT BRANDYWINE BLUE FUND 725 2,945 2,220 INHERIT **VARIOUS** CHEVRON CORP 62,556 6,822 06/03/10 69,378 INHERIT CITIGROUP INC 10,217 6,682 3,535 06/03/10 INHERIT VALUE FUND COLUMBIA MID CAP 2,992 1,827 1,165 INHERIT **VARIOUS** 37,391 6b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 7 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts ....... 185 Capital gain distributions SEE STATEMENT 2 9 10 10 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss 11 Carryover Worksheet ..... Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, 12 50,522 column (3) on the back

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

Schedule D (Form 1041) 2010

Schedule D (Form 1041) 2010 ELMER H_BRUNSTI	NG DECED	ENTS TR DTD	27-6453100	Page 2
Part III Summary of Parts I and II		(1) Beneficiaries'	(2) Estate's	(2) Tatal
Caution: Read the instructions before completi	ing this part.	(see instr.)	or trust's	(3) Total
Net short-term gain or (loss)	13			
14 Net long-term gain or (loss):	1 1		F0 F00	
a Total for year	14a		50,522	File Copy <sup>522</sup>
b Unrecaptured section 1250 gain (see line 18 of the wrksht		<u> </u>	-	redescribesesso, et
c 28% rate gain			E0 E00	50,522
Total net gain or (loss). Combine lines 13 and 14a	▶ 15		50,522	
Note: If line 15, column (3), is a net gain, enter the gain on Form	1041, line 4 (or F	orm 990-1, Part I, line 4a	), If lines 14a and 15, column	(2), are net
gains, go to Part V, and <b>do not</b> complete Part IV. If line 15, colur	nn (3), is a net los	s, complete Part IV and t	ne Capital Loss Carryover	worksneet, as
necessary.		· · · · · · · · · · · · · · · · · · ·	<del></del>	
Part IV Capital Loss Limitation			<u> </u>	····
16 Enter here and enter as a (loss) on Form 1041, line 4 (or I	Form 990-T, Part I	, line 4c, if a trust), the st		,
a The loss on line 15, column (3) or b \$3,000			T line 24) is a loss comple	to the Canital
Note: If the loss on line 15, column (3), is more than \$3,000, or			1, line 34), is a loss, comple	e trie Capitar
Loss Carryover Worksheet on page 7 of the instructions to figu				
Part V Tax Computation Using Maximum	Capital Gaills	ra gains, or an amount is	entered in Part I or Part II ar	nd there is an
Form 1041 filers. Complete this part only if both lines 14a and		re gains, or an amount is	entered in Fart For Fart if a	a there is an
entry on Form 1041, line 2b(2), and Form 1041, line 22, is more		£.		
Caution: Skip this part and complete the worksheet on page 8 c		ll.		
• Either line 14b, col. (2) or line 14c, col. (2) is more than zero,				
<ul> <li>Both Form 1041, line 2b(1), and Form 4952, line 4g are more</li> <li>Form 990-T trusts. Complete this part only if both lines 14a and</li> </ul>		qualified dividends are in	cluded in income in Part Lof	Form 990-T
and Form 990-T, line 34, is more than zero. Skip this part and o	omplete the works	heet on page 8 of the ins	tructions if either line 14b. co	l. (2) or line
14c, col. (2) is more than zero.	ompiete the works	, look on page o or are me		
17 Enter taxable income from Form 1041, line 22 (or Form 9)	90-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 amoun	t on line 24?			
Yes. Skip lines 25 through 26; go to line 27 and check	k the "No" box.			
X No. Enter the amount from line 23		25		
26 Subtract line 25 from line 24		26	2 <b>,</b> 300	
27 Are the amounts on lines 22 and 26 the same?		1 1	FO 400	
Yes. Skip lines 27 through 30; go to line 31.	er the <b>smaller</b> of line	e 17 or line 22 <b>27</b>	50,422	
			2 200	
28 Enter the amount from line 26 (If line 26 is blank, enter -0	-)	28	2,300	
			40 100	
29 Subtract line 28 from line 27			48,122	7,218
30 Multiply line 29 by 15% (.15)				1,210
31 Figure the tax on the amount on line 23. Use the 2010 Ta				
(see the Schedule G instructions in the instructions for Fo	orm 1041)			
				7 210
32 Add lines 30 and 31				7,218
33 Figure the tax on the amount on line 17. Use the 2010 Ta			22	16,623
(see the Schedule G instructions in the instructions for Fo	orm 1041)	d on Form 1041 Schodul	33	10,023
34 Tax on all taxable income. Enter the smaller of line 32				7,218
G, line 1a (or Form 990-T, line 36)	<u></u>	<del> </del>		nedule D (Form 1041) 2010

Schedule D-1 (Form 1041) 2010

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

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

27-6453100

Part II Long-Term Capital (	(b) Date				Eila Gama
(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	Subtract (e) For (d)
6a DWS SMALL CAP VALU	· ·	STL VARIOUS	1,890	1,118	772
	INHERIT	VARIOUS	1,090	1,110	
DALLAS TX AREA RAE	ID TRAN INHERIT	06/07/10	10,057	9,875	182
DC REV MEDLANTIC/H	ELIX SER INHERIT	B 06/07/10	19,800	19,010	790
DODGE & COX INTL S	TOCK 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 NEM	OURS & CC				
	INHERIT	06/03/10	7,274	4,527	2,747
EATON VANCE TAX MA	NAGED VAI				
	INHERIT	06/08/10	4,640	3,754	886
EXXON MOBIL CORP	INHERIT	06/03/10	16,476	18,289	-1,813
FIDELITY NEW INSIG		STL			
	INHERIT	VARIOUS	4,590	3,128	1,462
FIDELITY INTER MUN		1	6 000	F 00C	243
	INHERIT	VARIOUS	6,229	5 <b>,</b> 986	243
FRANKLIN FED TAX I		ADV	4 570	4,234	338
	INHERIT	06/08/10	4,572	4,234	330
FRANKLIN HIGH YLD	TAX FREE	ADV	2 200	1 070	31
THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PE	INHERIT	06/08/10	2,288	1,972	31
HARTFORD DIVIDEND	& GROWTH INHERIT	06/08/10	3,136	2,450	680
HAYS TX CONS INDP				<u> </u>	
11112 111 00110 11121	INHERIT	06/07/10	31,500	29,742	1,758
ING GLOBAL REAL ES	TATE FUNI	7			
	INHERIT	VARIOUS	2,946	1,763	1,183
IN MUN PWR AGY PW	SUPPLY S	YS			
	INHERIT	06/07/10	30,930	30,263	66
INVESTMENT CO OF A	MERICA CI	F1			
	INHERIT	VARIOUS	6,007	4,420	1,58
PERKINS MID CAP V	LUE FD			0.00	
	INHERIT	06/08/10	1,594	998	59
JOHN HANCOCK INTL	CORE FD		7 0 4 7	1 671	0.7
	INHERIT	06/08/10	1,941	1,671	. 27
JOHNSON & JOHNSON	INHERIT	06/03/10	8,985	7,881	1,10
JPMORGAN CORE BONI			0/300		
JEMORGAN CORE BONI	INHERIT	VARIOUS	3,952	3,702	25
JPMORGAN HIGH YIE			3/302		
JEMONGAN HIGH IIE.	INHERIT	VARIOUS	1,343	998	34
MFS RESEARCH INTL	FD CL I		7 500	F 1F/	0 41
	INHERIT	VARIOUS	7,566	5,156	2,41
MONROE CNTY NY AR			0 055	0 000	
	INHERIT	06/07/10	9,357	8,990	36
MUNDER MID CAP CO	RE GROWTH INHERIT	06/08/10	2,126	1,519	60
	TIMITE ETT	1 00/00/10		1,010	
6b Total. Combine the amounts in colu	mn (f). Enter here a	nd on Schedule D. li	ne 6b		22,62
ob Total. Combine the amounts in cold	17. 2 110.0 0			Saha	dule D-1-(Eorm-1941) 201

Schedule D-1 (Form 1041) 2010

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

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

27-6453100

4-1-09 AS EST UTD 1	0-10-96	A	d More Than One V		453100			
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)	Subtract (e) from (d)			
6a MUTUAL GLOBAL DISC	OVERY FD	Z						
	INHERIT	06/08/10	2,641	2,251	39			
NEW WORLD FUND CL								
	INHERIT	VARIOUS	1,976	1,214	76:			
OPPENHEIMER INTL H	BOND FUND	Y						
	INHERIT	VARIOUS	1,923	1,684	23			
OPPNHMR CMD STRAT	TTL TRN C	1 1						
	INHERIT	VARIOUS	3,735	2,946	78			
PIONEER FUND CL Y								
	INHERIT	VARIOUS	7 <b>,</b> 550	5,200	2,35			
PIONEER CULLEN VAI	LUE FUND C							
	INHERIT	06/08/10	3,602	2,904	69			
PROCTER & GAMBLE	do							
	INHERIT	06/03/10	18,600	14,216	4,38			
T ROWE PRICE BLUE	CHIP GROV	VTH						
	INHERIT	06/08/10	3,154	2,336	81			
T ROWE PRICE EQUI'		FD						
1 1.32 11.2.0 = 2	INHERIT	VARIOUS	5,883	3,907	1,97			
T PRICE SUMMIT MU		FD						
1 11(101 0011111 110	INHERIT	06/08/10	5,088	4,831	25			
T ROWE PRICE NEW	INCOME FUN							
I ROWE TRIOD RE!	INHERIT	VARIOUS	3,884	3,498	38			
TAX EXEMPT BOND F		F1						
TAX BABIT DOND 1	INHERIT	06/08/10	5,103	4,697	40			
THORNBURG LTD TER								
INORNBONG LIB IBIG	INHERIT	06/08/10	3,954	3 <b>,</b> 779	17			
THORNBURG INVT TR		T						
INOMINDONG INVI IN	INHERIT	VARIOUS	3,403	2,192	1,21			
UNIV TX PERM UNIV		VIII(1005						
ONIV IX ELIM ONIV	INHERIT	06/07/10	5,503	5,582	-7			
	TIMITETAL	00/0//10	3/303		,			
	-	<del>                                     </del>						
	<del> </del>	<del>                                     </del>			<del> </del>			
	<del> </del>	<del>                                     </del>			<del></del>			
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					· · · · · · · · · · · · · · · · · · ·			

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

#### SCHEDULE E (Form 1040)

#### Supplemental Income and Loss

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

OMB No. 1545-0074

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

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

See Instructions for Schedule E (Form 1040).

Attachment Seguence No. 13

Ε		ECEDE	ENTS TR DTD				social se -6453	ile			
	art I Income or Loss Fr		<b>Ital Real Estate and</b> 3). If you are an individual,							ty, use	
1	List the type and address of each re					2 For each rental re-				Yes	No
·	FARMLAND					listed on line 1, did	you or your	family			
Α	IOWA					use it during the ta	x year for pe	ersonal			
_						purposes for more	than the gre	ater of.	Α		X
						<ul> <li>14 days or</li> </ul>					
В						<ul> <li>10% of the total</li> </ul>	al days rented	at			
ь	.,,,,					fair rental value			В		
						(See page E-4)			-		
С						, , ,					
C									С		
Inc	omo:	- T		Properties	E			T	otals		
IIIC	ome:	ļ	Α	В		С	(A	dd colum		3. and (	2.)
	Books marked		26,685				3			26,	
	Rents received	3	20,003		<del></del>		4				
	Royalties received	4			+		1				
	penses:										
	Advertising	5					$\dashv$				
6	Auto and travel (see page E-5)	6									
7	Cleaning and maintenance	7					$\dashv$ $\exists$				
8	Commissions	8					$\dashv$				
9	Insurance	9					-				
10	Legal and other professional fees	10					$\dashv$				
11	Management fees	11									
12	Mortgage interest paid to banks,										
	etc. (see page E-5)	12					12				
13	Other interest	13				·					
	Repairs	14									
	Supplies	15									
	Taxes	16	2,672								
	Utilities	17									
	Other (list)										
		18									
		"  -			-		7				
40	Add lines 5 through 18	19	2,672				19			2,	672
	Add lines 5 through 18	-"									
20	Depreciation expense or	20			1		20				
0.4	depletion (see page E-5)	21	2,672								
21	Total expenses. Add lines 19 and 20	-21	2,012				$\neg$				
	4		ļ		i						
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		24 012								
	if you must file Form 6198	22	24,013				$\dashv$				
23	Deductible rental real estate loss.	1									
	Caution. Your rental real estate loss										*
	on line 22 may be limited. See page E-6 to find out if you must file Form				].		39				
	8582. Real estate professionals	1 1									
	must complete line 43 on page 2	23 (	O <u>x</u>		X		_]			0.4	010
24	Income. Add positive amounts show	n on line :	22. <b>Do not</b> include any loss	ses			. 24			24,	013
25	Losses Add royalty losses from line	22 and re	ental real estate losses from	n line 23. Enter total lo	sses here	<b>.</b>	. 25	<u> </u>			)
26	Total rental real estate and royalty Parts II, III, IV, and line 40 on page 2	income of	or (loss). Combine lines 24	and 25. Enter the res	sult here. I	İ					~ ~ ~
	Form 1040NR, line 18. Otherwise, in	clude this	amount in the total on line	41 on page 2		<u></u>	. 26		).F.A	88	U13
Fo: DA	Paperwork Reduction Act Notice, see	your tax r	eturn instructions.				S	chedule	F-41_6	TH 404	ю) 2010

		П	Final K-1 Amendo	ed K-1	니다 나다 다 어때B No. 1545-0092
Schedule K-1 (Form 1041)	2010	Pa			Current Year Income, d Other Items
Department of the Treasury	For calendar year 2010,	1	Interest income	11	Final year deductions
nternal Revenue Service	or tax year beginning,				Fila Cany
	and ending	2a	Ordinary dividends 7,239		File Copy
Beneficiarv's Share	of Income, Deductions,	2b	Qualified dividends		
Credits, etc.	► See back of form and instructions.	<u> </u>	2,857	-	
Part I Information	About the Estate or Trust	3	Net short-term capital gain		
A Estate's or trust's employer ide		4a	Net long-term capital gain		
27_6452100		4b	28% rate gain	12	Altemative minimum tax adjustment
27-6453100 <b>B</b> Estate's or trust's name		1 **	20% rate gain	A	179
		4c	Unrecaptured section 1250 gain		1.00
יייייייייייייייייייייייייייייייייייייי	STING DECEDENTS TR DTD	5	Other portfolio and	J	179
	UTD 10-10-96		nonbusiness income		
C Fiduciary's name, address, city,		<u> </u>			
	-170	6	Ordinary business income		
ANITA BRUNSTI TRUSTEE	LNG	7	Net rental real estate income		
203 BLOOMINGE	DALE CIRCLE	1	24,013	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income		
		9	Directly apportioned deductions	$\dashv$	
		<u> </u>			
D Check if Form 1041-T was	filed and enter the date it was filed	-	·	ļ	
				$ \frac{14}{A}$	Other information 2,070
E Check if this is the final Fo	orm 1041 for the estate or trust	}		21	2,010
Concorn she is the initial to	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10	Estate tax deduction	B	90
Pod II Information	n About the Beneficiary			E	7,239
F Beneficiary's identifying number			300		1,233
481-30-4685				H *	STMT
G Beneficiary's name, address, ci	ity, state, and ZIP code				
				*:	
NELVA BRUNST	ING		The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon		
13630 PINEROC		*S€	ee attached statement for ac	dditional i	nformation.
HOUSTON	TX 77079-5914		te. A statement must be atta		
			neficiary's share of income a ductions from each business		
			er rental activity.	,	
			MIII MAA AARE WALAMAS AARENDA	OT HAILE HAISE	Parametra punt korre presamilia (m. 111)
		Only			
		Jse			
		For IRS Use Only	•		
H X Domestic beneficiary	Foreign beneficiary	For			

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

27-6453100

FYE: 12/31/2010

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

Payer		Municipal Bond		Private vity Bond
EDWARD JONES	\$_	1,891	\$	179
	\$	1,891		179
TOTAL TAX-EXEMPT INCOME			*******	2,070
Statement 2 - Schedule D. Part I	I, Line 9 - Capital Ga	ain Distributions	i	
Description			A	mount
EDWARD JONES			\$	185
TOTAL			\$	185

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

<u>IA Tax Return (12/31/11) - IA Form IA 1041, Page 1</u> <u>IA Tax Return (12/31/11) - IA Form IA 1041, Page 2</u>

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 Ca	alendar Year 2011 or fiscal year beginning, and ending	lov	wa Fiduciary Return
Nam	e of ELMER H BRUNSTING DECEDENTS TR DTD	Federal Employer ID Number	Check one:
Estat	e or Trust 4-1-09 AS EST UTD 10-10-96	27-6453100	Estate
Nam	ne, Address, and Title of Fiduciary	Decedent's Social Security Nur	nber sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen sammen samm
AN	ITA BRUNSTING		₣₶₴₻₫₺₭ः
20	03 BLOOMINGDALE CIR		T-7
VI	CTORIA TX 77904	lowa County in which	X Complex Trust
_TR	USTEE	estate is pending	Bankruptcy Estate
Nam	ne of Attomey, Mailing Address (city, state, ZIP)		
	NDACE KUNZ-FREED		If trust, check one:
	800 ST MARYS LANE, SUITE 230	Probate No.	X Testamentary
	USTON TX 77079		Inter Vivos
Atto	mey's Phone Number 800-229-3002	404 00 4 4 4	
Authon:	ration is granted to the attorney listed above to receive confidential tax information under lowa Code epartment of Revenue and to make written or oral presentations on beha <mark>lf o</mark> f the trust or estate.	e section 421.60 to act as the trust or	estate's representative before the
	prior returns been filed for this estate or trust? $X$ Yes $X$ No $X$ Is Income Ta	x Certificate of Acquittance re	quested? Yes X No
		06 being filed? Yes X N	
	Dividends. Enter full amount.		092
	Interest     Income from partnerships and other fiduciaries. Attach supporting schedule.	2	<del></del>
<u>ш</u>	Net rents and royalties	4 41	938
NCOME	<ol> <li>Net Tents and Toyalles</li> <li>Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.</li> </ol>	5	
Š	Net gain (loss) from capital assets	6. 3	508
=	7. Ordinary gains (losses). Attach federal form 4797.		<del></del>
	Other income. State nature of income.		
	9. Total income. Add lines 1 through 8.		FO FOO
	10. Interest. Enter on Schedule D, page 2.		0.
	11. Taxes. Enter on Schedule D, page 2.	11. 8,	875
	12. Fiduciary fees. Enter on Schedule D, page 2.	12.	<del>5 1 5 </del>
	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.		
	15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2.		
Ë	16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.		
્ર 🔾	17. Total. Add lines 10 through 16.		
here. EDU	18. Balance. Subtract line 17 from line 9		
and voucher here.	19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	1941,	155
d voi	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share		
	21. Total. Add lines 19 and 20.		2141,155
payment	22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final	return	
	Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.		
Staple	23. Compute tax from rate Schedule E, page 2.	23	_31_
≯	24. Iowa lump sum tax, Attach federal Schedule 4972.	24	
7	25. Iowa minimum tax. Attach IA 6251.	25	
B	26. Tax before credits. Add lines 23 through 25.		26 31
	27. Personal exemption credit. This is a nonrefundable credit.	27 40.0	00
MPUT	28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and		
S S S	Schedule IA 130 or IA 1041 Schedule C.  29. Motor fuel tax credit. Attach Schedule IA 4136.		
Ö	30. Other credits. Attach IA 148 Tax Credits Schedule.	29 30	
	31. Total credits. Add lines 27 through 30.		/1 / 1
	32. Tax liability. Subtract line 31 from 26.		
ЫE	33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher		33.
곱	34. Refund. If line 33 is larger than line 32, enter the difference.		34.
×	35. Amount due. If line 33 is less than line 32, enter the difference.		
Ĭ	Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box		
	DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attat knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of	by the income tax law of the State of lowa an another state or of the United States for tax	nd the
#	administrative purposes.		
7	Signature of fiduciary or officer representing fiduciary  Signature of preparer other than fiduciary  Preparer's ID No.  Address 540	NODEL WATH ATERIES	Date Date
<u>S</u>		NORTH MAIN AVENUE UX CENTER, IA 51250-1824	D = 400
cs	ALCONICO A ALLEMANO CAN TE LE (1105 UTO)	51. 5B11B1() IN 51250 1029	63-001a (11/16/11)

ELMER H	BRUNSTING DECED	ENTS TR	DTD 27	<u>-6453100</u>	<u> </u>	<u>iduciary Schedu</u>	les A, B, D, and E
Schedule A	- Background Informat	ion: Answer a	all applicable qu	estions.			
1. Date estate	e was opened or created:			2.	Date of de	ecedent's death:	
<ol><li>Decedent's</li></ol>	business or occupation:		_	4.	Decedent's	s age at death:	
5. Was a dec	cedent's final return filed?	Yes No		6.		decedent create trust?	Yes No
7. Did decede	ent file IOWA return(s) up to the	date of death?	Yes I	No If no, attach	n earnings s	statement or explanatory a	Faile Conv
	edent's name and address:						o oop,
	_	_					
9. Name and S	Social Security No. of decedent's spo	ouse, if any:		•			
	e(s) of executor(s):						
	(s) and amount(s) of executor's	fees paid to ex	ecutor(s):				
	al audit been made on prior retu			rust? Yes	X No	Is an audit now in the pro	cess? Yes X No
	nses of administration or selling				_	Yes X No	
	s fiduciary withhold on income of				Yes	ΧNο	
	estate/trust elect to recognize th				_		X No
Schedule E	B - Beneficiaries' Shares	s of income	and Credits:	Attach additional p	oages as nec	essary. In lieu of Sch. B, attac	ch tederal Sch. K-1.
			Beneficiary /	A Bene	eficiary B	Beneficiary C	TOTALS
1. Names of	each beneficiary	1.	SEE SCH	HEDULE K	-1 EQT	J‡VALENT(S)	
	curity Number						
4. Iowa resid	ent (Yes/No)	4.					
5. Net short-t	erm capital gain	5.					
6. Net long-te	erm capital gain (100%)	6.					
	on and depletion	_ [					
-	ncome subject to lowa income t						41,155
	t subject to lowa income tax						,
	eductions						
REGARDII	NG IOWA NONRESIDENT INC	OME					
	ne tax withheld, if any						
	g agent's identification number						
Schedule E	) - Explanation of Expe	nses					
Line No.	<u></u>		Explanation	1			Amount
11	TAX EXPENSE- S	TMT 1					8,875
							ļ
			_				
Schedule E	- Tax Rates						
	Taxable Inco					Excess	
	Over \$0	But Not Over \$1,439	\$0.00	Tax Rat + (0.36%	e x	Over \$0)	
	\$1,439	\$2,878	\$5.18	+ (0.72%		\$1,439)	
	\$2,878	\$5,756	<b>\$15.54</b>	+ (2.43%	X	\$2,878)	
	\$5,756 \$12,051	\$12,951 \$21,585	\$85.48 \$400.26	+ (4.50% + (6.12%		\$5,756) 12.051)	
	\$12,951 \$21,585	\$21,585 \$28,780	\$409.26 \$937.66	+ (6.12% + (6.48%		12,951) 21,585)	
	\$28,780	\$43,170	\$1,403.90	+ (6.80%	x \$	28,780)	
	\$43,170 \$64,755	\$64,755	\$2,382.42 \$4,001.05	+ (7.92% + (8.98%		43,170) 64,755)	
	\$64,755	over	\$4,091.95	+ (8.98%	χ ֆ	64,755)	
							63-001b (09/21/11)

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

Name of Estate or Trust		Federal Identification No.	File Copy			
ELMER H BRUNSTING DECEDENTS TR DTD		27-6453100				
4-1-09 AS EST UTD 10-10-96		Column B	Column A			
	Α	II Source (from IA 1041)	Iowa Source			
Ordinary dividend income	1.	8,092				
2. Taxable interest income	2.					
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. lowa 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

		iowa Scii	euu	ile K-i Equivalelli	•	
Form IA 1041					2011	
		For calendar year 2011, or tax year begin	ning		d ending	
	of trust	CONTROL DE CEDENTES ED DED				Amended K-1
		STING DECEDENTS TR DTD	)			
		T UTD 10-10-96		T	<b>-</b> 07 6452100	lelGopy
		number ▶ 481-30-4685		Estate's or trust's EIN		
Benefi	ciary's name, address	s, and ZIP code		Fiduciary's name, address		
		7770		ANITA BRUNS	TING	
	LVA BRUNST			TRUSTEE	NODALE OF	
	630 PINERO			2003 BLOOMI		0.04
HO	USTON	TX 77079-5914		VICTORIA	TX 779	704
	Resident state			L		
		Enter the following items on the state	e inco	ome tax return of the abov	e named individual.	
1	Beneficiary's Share	of Federal Taxable Income	1	50,030	This data presented for informa	ation only
	Income					
2	Interest		2		Schedule B, Part I or IA 126, lin	ne 2
3	•				Schedule B, Part II or IA 126, li	ne 3
4 a	Net short-term cap	ital gains	4 a		Form IA 1040, line 6 or IA 126,	
b	Net long-term capit	al gains	b		Form IA 1040, line 6 or IA 126,	line 6
5	Business / Nonpas					
а						
b	Depreciation		b		Net amount to: Form IA	,
С			С		Form IA	126, line 10
d			d		7	
6	Rental and Passive	-		24 400		
а			6 a	34,498		
ь					Net amount to: Form IA	•
C			C		Form IA	126, line 10
d	Amortization		d		<del></del>	
		Final Year of Estate / Trust	_		0-11 1- 4 1 04	
а		on termination			Schedule A, line 21	r •
b		loss carryover			Form IA 1040, line 6 or IA 126,	
C		oss carryover			Form IA 1040, line 6 or IA 126,	
d	Net operating loss		d	-	Form IA 1040, line 14 or IA 126	), line 14
	Tax Preference Iter		0 -		Farm IA 6054	
a	B 1.0		8 a		Form IA 6251	
b					Form IA 6251	
c					Form IA 6251	
d		<u> </u>	ď		Form IA 8801	
	Other Items	,	۰.		This data was seed to see	dia anti
а			9 a		This data presented for informa	•
b	Estate tax deduction	nn	b		This data presented for informa	ation only

c Withholding

Additional Information:

This data presented for information only

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

FYE: 12/31/2011

#### .....

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

US Tax Return (12/31/11) - Form 1041, Page 1

US Tax Return (12/31/11) - Form 1041, Page 2

US Tax Return (12/31/11) - Schedule I, Page 1

US Tax Return (12/31/11) - Schedule I, Page 2

US Tax Return (12/31/11) - Schedule D, Page 1

US Tax Return (12/31/11) - Schedule D, Page 2

US Tax Return (12/31/11) - Schedule E, Page 1 - IOWA

US Tax Return (12/31/11) - Schedule K-1, Page 1 - NELVA BRUNSTING

US Tax Return (12/31/11) - Required Statements

뎐,	104	41	U.S. Incon	ne Tax R	eturr	n for E	Estat	es and	l Tru	usts				20	11	ОМІ	3 No. 1545-00	)92
_	Check a			For calenda								, and end	ling					
7	Decede		,,,,	Name of estate	or trust (I	lf a grantor t	type trust,	, see the instr	uctions.)		R DT	'D	С	•	ployer ide		n number	
$\Box$	Simple	trust		4-1-09								-	D		e entity cre			
X	Comple	x trus	st	Name and title									<b>─</b> ┤ <b>ॅ</b>				*Cor	M.
4	Qualifie	d disa	ability trust	ANITA		-	NG						Е		exempt ch	telektrik (		<del>'y</del>
4	ESBT (	S port	tion only)	TRUSTE									-		est trusts,			
_	Grantor	type	trust	Number, street,		n or suite no	(If a D /	) hav see the	e ipetrus	tions )			$\overline{}$		(es), see ir		-	
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_	Bankrup	otcy e	estate-Ch. 11	City or town, sta			<i></i>			<del></del> -			_   _	_			ion	<b>▶</b> □
╛	Pooled	incom	ne fund	VICTOR				П	X.	77904			[	7	scribed in			· L
3	Num	ber of	f Schedules K-1	F Check		Initial return		Final return	T	Amended ref	turn	-		$\overline{}$	ange in tru			
	attac instru	hed (	see 1	applicable boxes:	П	Change in fi	iduciary			Change in fic	duciary's	name		┥ .	ange in fid			
3			f the estate or filing trust m	·				<b>&gt;</b>	-				· · · · · · · · · · · · · · · · · · ·					·
_		1	1-11 :												1			
			***												2a		8	3,092
		b	Qualified dividends all	dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends dividends divide													<del></del>	
	١ :	3		ss income or (loss). Attach Schedule C or C-EZ (Form 1040)											3			
Income		4	Capital gain or (los	s). Attach Sch	nedule [	D (Form 1	1041)	•	·						4		3	3,508
00		5	Rents, royalties, pa	rtnerships, oth	ner esta	ates and t	trusts,	etc. Attach	Sche	dule E (For	m 104	0)			5			, 938
2	:   (	6	Farm income or (lo												6			<del></del>
	١,	7	Ordinary gain or (lo	oss). Attach Fr	orm 479	97	,								7			
		8	Other income. List												8			
	9	9	Total income. Cor	mbine lines 1,											9		53	3,538
	- 1	0	Interest. Check if F												10			
	1	1	Taxes												11			
	1:	2	Figure 1 and 1 for a con-												12			
	1	3	Charitable deduction												13			
	1	4	Attorney, accountai												14			
2	1	5a	Other deductions r	ot subject to	the 2%	floor (att	ach scl	hedule)			.,				15a			
Deductions		b	Allowable miscellar	neous itemized	d deduc	tions sub	ject to	the 2% flo	ог						15b			
2	1	6			ous itemized deductions subject to the 2% floor										16			
ed	1	7	Adjusted total income										53 <b>,</b> 5					
	'   1:	8	Income distribution deduct	ion (from Sch. B, li	ne 15). Att	tach Schedul	les K-1 (F	orm 1041)							18		50	0,030
	4:	9	Estate tax deduction	including certain	general	tion-skippin	ng taxes	(attach com	putatio	n)					19			
	2	0													20			100
	2	1	Add lines 18 through	h 20						<u></u>				<b></b>	21		50	<u>,130</u>
	2	2	Taxable income. S	ubtract line 21	from li	ne 17. lf	a loss,	see instru	ctions						22		3	3,408
	2	3	Total tax (from Sc	hedule G, line	7)										23			207
	2		Payments: a 201												24a			7 <u>,120</u>
nts	!	b	Estimated tax payr	nents allocate	d to be	neficiaries	s (from	Form 104	1-T)						24b		-	
Payments	:	C	Subtract fine 24b fr												24c		7	<mark>,120</mark>
5	5	d	Tax paid with Form	1 7004 (see in	structio	ns)			г	<del></del>					24d			
Ď.	:	е	Federal income tax	withheld. If a	iny is fro	om Form	(s) 109	9, check 🕨	٠ [	┛					24e			
and	:		Other payments:					; g	Form 4	4136			; Tota	al 🕨	24h			
×	2	5	Total payments.	Add lines 24c	through	24e, and	d 24h								25		/	,120
Tax E	2   2	6	Estimated tax pena												26			
	2		Tax due. If line 25							,					27			010
	2		Overpayment. If li						enter	amount ov	erpaid				28			913
	2	9 I Inder	Amount of line 28 t	o be: a Cre	dited t	o 2012 e	stimat	ed tax	tules and	d statements or	nd to the	; <b>b</b>	Refunded	helief	29 ]	Mari	the IRS discus	5,913
Siç	ցո 🏻	true, c	penalties of perjury, I declar correct, and complete. Declar	ration of preparer (	other than	taxpayer) is	based or	n all information	of which	ch preparer has	any knov	vledge.	orrouge and	witi,	1. 10	return	with the prep	oarer
He	Here -										,	show	n below (see					
	- 1		Signature of fiduciary or o	fficer representing	fiduciary	ı			Date			EIN of fiduc	ary if a finan	cial ins	titution	<u> </u>	1	No
اداما			/Type preparer's name	973		1.		r's signature		ana.			Date	/10	Check	if		154
Paid Pror	T I		HARD K RIKKERS	cpa ROESE &	. VD/		P.C	RD K RIK	KERS	CPA			04/05		self-emple		P00144 2-1277	
	oarer Only	⊢im		40 NORT										HIM	's EIN	7 12		<u> </u>
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Sc	hedule A Charitable Deduction. Do not complete for a simple trust		<u>ıd.</u>	
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instru	*	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)		2	
3	Subtract line 2 from line 1		3	Edgr Autorigan and the
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charit	able purposes	4 -	ile Copy
5	Add lines 3 and 4	,	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable			
	purposes (see instructions)		6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13		7	
Sc	hedule B Income Distribution Deduction			
1	Adjusted total income (see instructions)		1	53,538
2	Adjusted tax-exempt interest		2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	, ,	3	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			
	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	<b>8</b>   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, 1		15	50,030
6250000000	hedule G Tax Computation (see instructions)		101	20,000
1	Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Tana a Ta	a 20°	7	
•		lb		
		<del></del>	5	
	d Total. Add lines 1a through 1c	<u> </u>	1d	207
20	1	2a		201
2a	— — — — — — — — — — — — — — — — — — —	2b		
b		20	$\exists 1 : 1$	
C		2d		
d				0
3	Total credits. Add lines 2a through 2d		4	207
4	Subtract line 3 from line 1d. If zero or less, enter -0-		5	201
5	Recapture taxes. Check if from: Form 4255 Form 8611			
6	Household employment taxes. Attach Schedule H (Form 1040)		6	
7	Total tax. Add lines 4 through 6.	_	_	207
	Enter here and on page 1, line 23	<u> </u>	7	
_	Other Information			Yes No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the alloc			X
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compe			
	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			
	over a bank, securities, or other financial account in a foreign country?			X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," er	nter the name of the		
	foreign country			
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of,	or transferor to, a		
_	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions			
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes, the instructions for required attachment	" see		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see ins	tructions)		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing			
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing estate, and check here	the		
9	Are any present or future trust beneficiaries skip persons? See instructions			DF400 X
DAA				Form 1847 (2011)

#### SCHEDULE I (Form 1041)

#### Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service Employer identification number Name of estate or to st File Copy ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 Part I Estate's or Trust's Share of Alternative Minimum Taxable Income 53,538 Adjusted total income or (loss) (from Form 1041, line 17) 1 2 2 Interest 3 3 Miscellaneous itemized deductions (from Form 1041, line 15b) 4 4 Refund of taxes 5 Depletion (difference between regular tax and AMT) 6 6 Net operating loss deduction. Enter as a positive amount 7 7 Interest from specified private activity bonds exempt from the regular tax 8 Qualified small business stock (see instructions) 9 9 10 Exercise of incentive stock options (excess of AMT income over regular tax income) 10 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 11 11 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 12 12 13 Disposition of property (difference between AMT and regular tax gain or loss) 13 14 14 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) Passive activities (difference between AMT and regular tax income or loss) 15 15 Loss limitations (difference between AMT and regular tax income or loss) 16 16 17 Circulation costs (difference between regular tax and AMT) 17 Long-term contracts (difference between AMT and regular tax income) 18 18 19 Mining costs (difference between regular tax and AMT) 19 20 Research and experimental costs (difference between regular tax and AMT) 20 Income from certain installment sales before January 1, 1987 21 21 Intangible drilling costs preference 22 22 Other adjustments, including income-based related adjustments 23 23 24 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) 24 53, 538 Adjusted alternative minimum taxable income. Combine lines 1 through 24 25 Note: Complete Part II below before going to line 26. 26 26 Income distribution deduction from Part II, line 44 27 Estate tax deduction (from Form 1041, line 19) 27 50,030 Add lines 26 and 27 ..... 28 28 3,508 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 29 29 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. Income Distribution Deduction on a Minimum Tax Basis 53,538 Adjusted alternative minimum taxable income (see instructions) 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 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable 33 purposes (from Form 1041, Schedule A, line 4) Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions) 34 34 3,508)Capital gains computed on a minimum tax basis included on line 25 35 35 Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount 36 36 50,030 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 Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10) 39 39 50,030 40 Total distributions. Add lines 38 and 39 40

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

Tax-exempt income included on line 40 (other than amounts included on line 8)

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

Schedule I (Form 1041) (2011)

50,030

41

42

Francisco (	tule (Form 1041) (2011) ELMER H BRUNSTING DECEDENTS TR		27-6453100		Page Z
Pa	Income Distribution Deduction on a Minimum Tax Basis (c	ontinued)	)		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	37.			
	If zero or less, enter -0-			3	50,030
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 o	r line 43.		<u> </u>	- 6-6-636
58252521	Enter here and on line 26	. <u> </u>		4  -	<u>е Сору<sup>030</sup></u>
Pa	irt III Alternative Minimum Tax			1	un cur cur cursor compar <b>e</b> un d <del>e</del> creacion
45	Exemption amount			5	22,500
46	Enter the amount from line 29	46	75 000		
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-				
49	Multiply line 48 by 25% (.25)		<u>4</u>	9	
50	Subtract line 49 from line 45. If zero or less, enter -0-			0	
51	Subtract line 50 from line 46			1	· - · · · - · · · · · · · · · · · · · ·
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or				
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the All	AI, IT			
	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			2	
53	Alternative minimum foreign tax credit (see instructions)			3	
54	Tentative minimum tax. Subtract line 53 from line 52			4	
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sche		e 2a)5	55	
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter he	ere and on			
D.	Schedule G, line 1c  It IV Line 52 Computation Using Maximum Capital Gains Rates	·····		6	
l C	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax	Madabast		<del></del>	
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this part		,		
E7		•		57	
57 50	Enter the amount from Schoolule D (Form 1041) line 23, line 13 of the	., I 1			
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	58			
<b>E</b> 0	Worksheet, whichever applies (as refigured for the AMT, if necessary)  Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as	36			
59	refigured for the AMT, if necessary). If you did not complete Schedule D				
		59			
60	for the regular tax or the AMT, enter -0-  If you did not complete a Schedule D Tax Worksheet for the regular tax	39			
60	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and				
	59 and enter the <b>smaller</b> of that result or the amount from line 10 of the				
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60			
61	Ed. W. smaller CV. EZ. Physical		6	1	
	Subtract line 61 from line 57			2	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 2			_	
-	(.28) and subtract \$3,500 from the result		▶ 6	3	
64	No. 1 and a bired to the OV mate	64	2,300		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the	<del></del>	-,		
	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 <b>smaller</b> of line 57 or line 58	67			
68	Enter the <b>smaller</b> of line 66 or line 67	68	Į.		
69	Subtract line 68 from line 67	69			
70	Multiply line 69 by 15% (.15)		<b>▶</b> 7	0	
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25)		▶ 7	'2	
73	Add lines 63, 70, and 72		1 -	'3	
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 2			1	
	and subtract \$3,500 from the result		_7	4	
75	Enter the <b>smaller</b> of line 73 or line 74 here and on line 52			'5	D5504
DAA				Sched	tule I (Form 1041) (2011)

#### SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service Name of estate or trust

#### **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 DE 4-1-09 AS EST UTD 10	CEDENTS 7	R DTD			er identif	ication number File Copy		
Note: Form 5227 filers need to complete or					0100	<u> </u>		
Annies I reference de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de Colonia de		ses – Assets I	Held One Year or Les	SS S		····		
(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 VARIOUS	VARIOUS	2,516	2,	142	374		
					Ţ.			
<b>b</b> Enter the short-term gain or (loss), if a	•				1b			
<ul><li>Short-term capital gain or (loss) from</li><li>Net short-term gain or (loss) from par</li></ul>		2						
Short-term capital loss carryover. Enter     Carryover Worksheet		y, from line 9 of the			4 (			
5 Net short-term gain or (loss). Comb column (3) on the back  Part II Long-Term Capital C	· · · · · · · · · · · · · · · · · · ·	gh 4 in column (f). Ei	nter here and on line 13,	<b>.</b>	5	374		
(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 VARIOUS		42,662	39,	786	2,876		
				· · · · · · · · · · · · · · · · · · ·				
				· <u>-</u>		. <u>.</u>		
<b>b</b> Enter the long-term gain or (loss), if a	ny, from Schedule	D-1, line 6b	<u> </u>		6b			
7 Long-term capital gain or (loss) from I	Forms 2439, 4684,	6252, 6781, and 88	24		7			
8 Net long-term gain or (loss) from parti	nerships, S corpora	ations, and other est	rates or trusts		8	· · · · · · · · · · · · · · · · · · ·		
9 Capital gain distributions			SEE STATEMEN	NT 1	9	258		
11 Long-term capital loss carryover. Ente			e 2010 Capital Loss	· · · · · · · · · · · · · · · · · · · ·	10			
12 Net long-term gain or (loss). Combi	Carryover Worksheet  Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a,							
Column (o) on the back			<u></u>	<u>.</u> . —	12	3,134		

3559966	dule D (Form 1941) 2011 ELMER H BRUNSTING DE	(1)	TR DTD  Beneficiaries'	27-6453100 (2) Estate's		Page 2
	Caution: Read the instructions before completing this pa	,	(see instr.)	or trust's	7.4	(3) Total
13	Net short-term gain or (loss)	13		3	74	374
14	Net long-term gain or (loss):	14a		3 1	aLia	C083/13/
a	Total for year	14b		.5,1	)	<del>.</del> Сору <sup>134</sup>
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.) 28% rate gain	14c				
15	Total net gain or (loss). Combine lines 13 and 14a	15		3,50	08	3,508
	: If line 15, column (3), is a net gain, enter the gain on Form 1041, line	4 (or Form 99	0-T, Part I, line 4a)	. If lines 14a and 15, col	umn (2), aı	re net
	, go to Part V, and do not complete Part IV. If line 15, column (3), is a					
neces	ssary.					
Pa	nt IV Capital Loss Limitation					
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-	Γ, Part I, line 4	c, if a trust), the <b>sn</b>	nalier of:		
	The loss on line 15, column (3) or b \$3,000				16 (	
	: If the loss on line 15, column (3), is more than \$3,000, or if Form 10-		22 (or Form 990-1	Γ, line 34), is a loss, com	plete the (	Capital
£47.45-902	Carryover Worksheet in the instructions to figure your capital loss of			<del> </del>		
	Tax Computation Using Maximum Capital				II	. :
	n 1041 filers. Complete this part only if both lines 14a and 15 in colum		s, or an amount is	entered in Part I or Part	ii and there	s is an
-	on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.		;£			
	ion: Skip this part and complete the Schedule D Tax Worksheet in the	the instructions	н.			
	ither line 14b, col. (2) or line 14c, col. (2) is more than zero, or oth Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.					
	of <b>990-T trusts.</b> Complete this part <b>only</b> if both lines 14a and 15 are g.		ed dividends are inc	luded in income in Part	of Form 9	990-T.
	Form 990-T, line 34, is more than zero. Skip this part and complete the					
	14c, col. (2) is more than zero.					
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 3	34)	17	3,408		
18	Enter the <b>smaller</b> 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-		0	2 124		
22			22	3,134		
23	Subtract line 22 from line 17. If zero or less, enter -0-		23	274		
	5		24	2,300		
24			24	2,300		
25	Is the amount on line 23 equal to or more than the amount on line 24  Yes. Skip lines 25 and 26; go to line 27 and check the "No" box.					
			25	274		
26				2,026		
20 27	Subtract line 25 from line 24  Are the amounts on lines 22 and 26 the same?					
~ '	Yes. Skip lines 27 thru 30; go to line 31. X 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 Sch	nedule for Esta	tes and Trusts			
	(see the Schedule G instructions in the instructions for Form 1041)				31	41
				į		2.2
32	Add lines 30 and 31				32	207
33	Figure the tax on the amount on line 17. Use the 2011 Tax Rate Sch		tes and Trusts			CO.
	(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 Fo	orm 1041, Schedule		34	207

P5503

Schedule D (Form 1041) 2011

#### SCHEDULE E (Form 1040)

#### Supplemental Income and Loss

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

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No.

Name(s) shown on return				Your so	cial se	curity number	<u>u B</u> hagu da dag	\$d
ELMER H BRUNSTING DECEDENTS TR DT	D					File (	Copy	•
4-1-09 AS EST UTD 10-10-96				27-		3100	IT J	
A Did you make any payments in 2011 that would require you to file	Form(s)	1099? (see ins	tructions)			$\sqcup$	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								€
Schedule C or C-EZ (see instructions). If you are an in						page 2, line	40.	
Caution. For each rental property listed on line 1, check the box in the la		n only if you ov	ned that pro	репу as a member o	ra			
qualified joint venture (QJV) reporting income not subject to self-employ	ment tax.		Type-from	2 For each rental real		Fair Rental	Personal	QJV
1 Physical address of each property-street, city, state, zip			list below	estate property listed,		Days	Use Days	Q. V
A IOWA			1	report the number of days rented at fair rent	al A	Days	OSC Days	<del>                                     </del>
B				value and days with	В			<del> </del>
С				personal use. See instructions.	c			
Type of Property:			<u> </u>			<del></del>		
	5 Land	7 Se	elf-Rental					
	8 Royali	ties 8 O	ther (describ	e)				
Income:			· · · · · · · · · · · · · · · · · · ·	Properties				
		Α		В			С	
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								
9 Insurance								
10 Legal and other professional fees					-	-		
11 Management fees					-			
12 Mortgage interest paid to banks, etc. (see instructions)						-		
13 Other interest							<del>.</del>	
<b>14</b> Repairs						<del> </del>		
15 Supplies		<del> </del>	2,985			<del> </del>		
16 Taxes		-	2,900			<b></b>		
17 Utilities		1						
<ul><li>18 Depreciation expense or depletion</li><li>19 Other (list) ►</li></ul>		<del> </del>						
20 Total expenses. Add lines 5 through 19			2,985					
21 Subtract line 20 from line 4. If result is a (loss), see		<u> </u>	2,7300			<del> </del>		
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	k	0;	k		k		)
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			001					
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,	<u>985</u>			
24 Income. Add positive amounts shown on line 21. Do not include an					24	-	41,	<u>938</u>
25 Losses. Add royalty losses from line 21 and rental real estate losses	es from lin	ne 22. Enter tota	al losses here	ə	25	<u> </u>		)
26 Total rental real estate and royalty income or (loss). Combine li								
If Parts II, III, IV, and line 40 on page 2 do not apply to you, also en							4 1	000
17, or Form 1040NR, line 18. Otherwise, include this amount in the For Paperwork Reduction Act Notice, see your tax return instruction.		ne 41 on page	2	<u> </u>	26	Schodul	41, e E (Form 10	938
DAA						P	5504	, 2011

				Final K-1	Amended K-1		OMB No. 1545-0092
	hedule K-1 orm 1041)	2011	P				Current Year Income, nd Other Items
	artment of the Treasury nal Revenue Service	For calendar year 2011,	1	Interest income		11	Final year deductions
		or tax year beginningand ending	_ '	Ordinary dividends	,092		File Copy
	eneficiary's Share o	of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends	,241		
		About the Estate or Trust	3	Net short-term capital of	gain		
A	Estate's or trust's employer identification		4a	Net long-term capital g	ain		
В	27-6453100 Estate's or trust's name		4b	28% rate gain		12	Alternative minimum tax adjustment
_			4c	Unrecaptured section 1	1250 gain		
_	4-1-09 AS EST		5	Other portfolio and nonbusiness income			
С	Fiduciary's name, address, city, state, a  ANITA BRUNSTIN		6	Ordinary business inco	me		
	TRUSTEE 2003 BLOOMINGD		7	Net rental real estate in	ncome	13	Credits and credit recapture
	VICTORIA	TX 77904	8	Other rental income			
			9	Directly apportioned de	eductions		
D	Check if Form 1041-T was filed an	nd enter the date it was filed				14	Other information
_	Check if this is the final Form 104	d for the coulons on to see			<u>_</u>	3 *	123
E	Check if this is the linar Form 104	Total the estate of Push	10	Estate tax deduction		₹ *	8,092 STM
	Part II Information	About the Beneficiary		197	. <u> </u>	+ F	STMT
F	Beneficiary's identifying number $481-30-4685$						
G	Beneficiary's name, address, city, state	and ZIP code					
	NELVA BRUNSTIN						
	13630 PINEROCK HOUSTON	LN TX 77079-5914		e attached stater			
			ber ded	te. A statement meficiary's share of ductions from each	f income and di	irectl	ly apportioned
			Oth	er rental activity.			
					ere properties.	W.	
			ξ		DOPONAMINATION OF PASSY (AT ALL )		
			For IRS Use Only		212    44 14 64		
н	X Domestic beneficiary	Foreign beneficiary	For IRS				

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

FYE: 12/31/2011

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

	Description		Amount	
EDWARD JONES		\$	258	
TOTAL		\$	258	

P5506

9706		ı	Department of the Treas	sun/ Internal Revenue	Service						
	04	1	U.S. Income	Tax Returi	n for Es	states and Trues at www.irs.gov/form			2	2012	OMB No. 1545-0092
			t apply:			fiscal year beginning		, and endi	ng		<del>' </del>
г						pe trust, see the instr.)			С	Employer idea	ntification number
М		cedent's estate  ELMER H BRUNSTING DECEDENTS TR DTD  4-1-09 AS EST UTD 10-10-96  D						27-6453100  D Date entity created			
- T											
П							<u>Chent/Exopy</u>				
п						E	Nonexempt cha	aritable and split-			
П	TRUSTEE						check applicable				
$\Box$	Grantor type trust			Number, street, and	room or suite n	o. (If a P.O. box, see the ins	structions.)			box(es), see in	structions.
$\Box$			state-Ch. 7	203 BLO	OMINGE	ALE CIR				Described in a	sec. 4947(a)(1). Check here
Ħ			state-Ch. 11	City or town, state, a	ind ZIP code				_	if not a private	e foundation
	ooled	ıncom	e fund	VICTORIA	<u> </u>	TX	77904			Described in	sec. 4947(a)(2)
В	Number of Schedules K-1 F Check Initial return Final return Amended return Change in to					st's name					
		uctions		boxes:	Change in	fiduciary	Change in fic	duciary's name		Change in fid	uciary's address
<b>G</b> c	heck l	here if	the estate or filing trust m	nade a section 645 elec	tion	<u></u>					
	'	1	Interest income				,,,,			1	
	:	2a	Total ordinary divid	lends						2a	10 <b>,</b> 386
		b	Qualified dividends all	locable to: (1) Bene	eficiaries		(2) Estate or tr	rust	6 <b>,</b> 75	4	
ø	;	3	Business income o	or (loss). Attach So	chedule C o	r C-EZ (Form 1040)				3	
Ĕ	4	4	Capital gain or (los	s). Attach Schedu	ile D (Form	1041)				4	7,187
ncome	1					trusts, etc. Attach So					63,512
=		6	Farm income or (lo	ss). Attach Scheo	luie F (Form	າ 1040)					
	7										
	1	8	Other income. List	type and amount						8	
	1	9	Total income. Cor	mbine lines 1, 2a,	and 3 throu	gh 8				▶ 9	81,085
	1		Interest. Check if F								
	1										
	1:	2	Fiduciary fees							12	
	1	3	Charitable deductio	n (from Schedule	A, line 7)		13				
<b>40</b>	1.	4	Attorney, accountar	nt, and return pre	parer fees		14 15a				
Deductions	1	5a	Other deductions n	s <b>not</b> subject to the 2% floor (attach schedule) laneous itemized deductions subject to the 2% floor							1 407
ŧ	١.										1,487
₽	Ι										1,487
్ది	1	7	Adjusted total income	or (loss). Subtract line 16 from line 9 17 9, 5 ion (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)							
	1	8	Income distribution deducti	ion (from Sch. B, line 15	). Attach Schedi	ıles K-1 (Form 1041)	. ,			18	
	1					ng taxes (attach comput				امما	100
	2									≥ 20 ≥ 21	100
	2		Add lines 18 throug			i a lana ana inata atia				<del></del>	79,498
	2 2		Total tax (from Sci			a loss, see instruction					23,902
	1					d amount applied fro					23,302
ম	-					es (from Form 1041-1					
en		C	Subtract line 24b fr								··········
Payments					ctions)						
Pa		e	Federal income tax	withheld If any i	s from Form	n(s) 1099, check ▶	П			104-1	
and		-				; <b>g</b> Foi				··· <del> </del>	· · · · · · · · · · · · · · · · · · ·
ਰ	2	5	Total payments.	Add lines 24c thro	ugh 24e. an	d 24h				25	
Тах	2	6	Estimated tax pena	alty (see instructio	ns)					26	4
<b> </b>	2	7	Tax due. If line 25	is smaller than th	e total of lin	es 23 and 26, enter a	mount owed			27	23,906
		8				of lines 23 and 26, er					•
	2	9	Amount of line 28 t	to ho: a Cradite	d to 2012	actimated tay		· h - F	habrundad	<b>▶</b> 29	
Sia		Under	penalties of perjury, I decla	are that I have examined	this return, inclu	ding accompanying schedules is based on all information of	s and statements, ar	nd to the best of my knowledge	owledge and b	elief, it is	May the IRS discuss this
Sig Her		Jue, c	oriect, and complete. Decis	audit of preparer (other	man taxpayor,	s based on all illionnation of	willon proporer nos	lany informedge.			return with the preparer shown below (see instr.)?
	<u>-  </u>	7 3	Signature of fiduciary or of	fficer representing fiduc	iary		Date	EIN of fiducia	ny if a financ	al institution	X Yes No
			Type preparer's name			Preparer's signature			Date	Check	if PTIN
Paid		RIC	HARD K RIKKERS	CPA		RICHARD K RIKKE	RS CPA		04/15/		byed P00144154
Prepa	rer	Firm'	· · · · · · · · · · · · · · · · · · ·		KROESE					Firm's EIN	▶ 42-1277139
Use C	Only		54	40 NORTH	MAIN	AVENUE					
		Firm	's address > S	IOUX CENT	ER, I	A 51250-18	324			Phone no.	712-722-3375
DAA	For	r Paj	perwork Reduction	n Act Notice, se	e the sepai	ate instructions.					P5507

Form	1041 (2012) ELMER H BRUNSTING DECEDENTS TR DTD	27-6453	<u>1</u> 00		Page 2
So	hedule A Charitable Deduction. Do not complete for a simple to	rust 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)				
3					
4	Subtract line 2 from line 1  Capital gains for the tax year allocated to corpus and paid or permanently set aside for or	charitable purposes	Client	Copy	
5	Add lines 3 and 4		l <u>-</u>		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charit				
	purposes (see instructions)		6		
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13		7		
So	hedule B Income Distribution Deduction				
1	Adjusted total income (see instructions)		<u>1</u>		
2	Adjusted tax-exempt interest		2		
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)		3		
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)				
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	,	5		
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter				
	as a positive number		6		
7	Distributable net income. Combine lines 1 through 6. If zero				
	or less, enter -0-		7		
8	If a complex trust, enter accounting income for the tax year as				
	determined under the governing instrument and applicable local law	8			
9	Income required to be distributed currently				
10	Other amounts paid, credited, or otherwise required to be distributed		10		
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions				
12	Enter the amount of tax-exempt income included on line 11		12		
13	Tentative income distribution deduction. Subtract line 12 from line 11		13		
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter	-0-			
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page	e 1, line 18			
St	hedule G Tax Computation (see instructions)	1 1		· · · · · · · · · · · · · · · · · · ·	
1	Tax: a Tax on taxable income (see instructions)	1a	23,992		
	<b>b</b> Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		0.00
	d Total. Add lines 1a through 1c	1 1	and a second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec	23,	<u>,992</u>
2a	Foreign tax credit. Attach Form 1116		90		
b	General business credit. Attach Form 3800	2b			
С	Credit for prior year minimum tax. Attach Form 8801				
d	Bond credits. Attach Form 8912				0.0
3	Total credits. Add lines 2a through 2d				90
4	Subtract line 3 from line 1d. If zero or less, enter -0-		4	23,	,902
5	Recapture taxes. Check if from: Form 4255 Form 8611		5		
6	Household employment taxes. Attach Schedule H (Form 1040)		6	<del>                                     </del>	
7	Total tax. Add lines 4 through 6.			22	902
	Enter here and on page 1, line 23		<b>•</b>   7		, 902
_	Other Information				No X
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the	allocation of expens	ses		
•	Enter the amount of tax-exempt interest income and exempt-interest dividends \$				
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other or				
2	individual by reason of a contract assignment or similar arrangement?	moture or other state			X
3	At any time during calendar year 2012, did the estate or trust have an interest in or a sig				Х
	over a bank, securities, or other financial account in a foreign country?	o" optor the man-	of the		+
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes feeting equation is a contract."				
4	foreign country				
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantoforeign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions				Х
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If the instructions for required attachment	"Yes," see			$\frac{1}{X}$
6	the instructions for required attachment	e instructions)			
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (	(see instructions)		<b>→</b>	
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in destate, and check here	iosina me		<b>■</b> 199539353	
9	Are any present or future trust beneficiaries skip persons? See instructions				X
DAA				Pasika Pasika	1 (2012)

#### IRS e-file Signature Authorization for Form 1041

calendar year 2012, or fiscal year beginning	, ending

OMB No. 1545-0967

nternal Revenue Service	Do not send to the IRS. Reep for your r	records.	
ame of estate or trust		Employer identification	
ELMER H BRUNS	TING DECEDENTS TR DTD	Client C	ору
4-1-09 AS EST	UTD 10-10-96	27-645310	00
ame and title of fiduciary			
ANITA BRUNSTI	NG		
TRUSTEE			
Part I Tax Retu	rn Information (Whole Dollars Only)		
1 Total income (Form	1041, line 9)	1	81,085
	deduction (Form 1041, line 18)		
	rm 1041, line 22)		79,498
4 Total tax (Form 104		1 - 1	23,902
	ment (Form 1041, line 27 or 28)	5	23,906
Part II Declaration	on and Signature Authorization of Fiduciary (Be sure	to get a copy of the estate's	or

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

trust's return)

X i authorize KROESE & KROESE P.C.	to enter my PIN $10540$ as my signature
ERO firm name	do not enter all zeros
on the estate's or trust's 2012 electronically filed income tax return.	
As a fiduciary or officer representing the fiduciary of the estate or trus estate's or trust's 2012 electronically filed income tax return.	st, I will enter my PIN as my signature on the
Signature of fiduciary or officer representing	04/05/12
the fiduciary	Date ▶ <u>04/05/13</u>
ANITA BRUNSTING	
Part III Certification and Authentication	
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-se	elected PIN. 42051284948 do not enter all zeros
I certify that the above numeric entry is my PIN, which is my signature on the or trust indicated above. I confirm that I am submitting this return in accordance Application and Participation, and Pub. 1437, Procedures for the Form 1041 Trusts for Tax Year 2012.	ince with the requirements of Pub. 3112, IRS e-file
ERO's signature ▶ RICHARD K RIKKERS CPA	Date ▶ <u>04/15/13</u>
ERO Must Retain This Form	n — See Instructions

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

Form 8879-F (2012)

### 2012 Form 1041-V

### Department of the Treasury Internal Revenue Service

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

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

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

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

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

- **Line 1.** Enter the estate's or trust's employer identification number (EIN) as shown on its return.
- Line 2. Enter the amount you are paying by check or money order.
- Line 3. Enter the name of the estate or trust.
- Line 4. Enter your name and title.
- **Line 5.** Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

#### How To Prepare the Payment

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

- Make sure the name of the estate the late appropriate the check or money order.
- Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.
- To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX × 100").

### How To Send In the Estate's or Trust's 2012 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

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

Form 1041-V (2012)

OMB No. 1545-0092 **Payment Voucher** 2012 ▶ Make your check or money order payable to "United States Treasury" Department of the Treasury Do not staple or attach this voucher to your payment or return. Dollars 1 Employer identification number (EIN) 2 Amount you are paying by check or money order 23,906 27-6453100 Name of estate or trust ELMER H BRUNSTING DECEDENTS type 4-1-09 AS EST UTD 10-10-96 ö 4 Name and title of fiduciary ANITA BRUNSTING TRUSTEE 5 Address of fiduciary (number, street, and room or suite no.)

TX 77904

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

203 BLOOMINGDALE CIR

City, state, and ZIP code

VICTORIA

P5510

#### SCHEDULE I (Form 1041)

#### Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

2012

Department of the Treasury

► Attach to Form 1041.

Information about Schedule I (Form 1041) and its separate instructions is at www.irs.gov/form1041.

Employer identification number Client Copy Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 27-6453100 Estate's or Trust's Share of Alternative Minimum Taxable Income 79,598Adjusted total income or (loss) (from Form 1041, line 17) 2 2 Interest 3 3 Miscellaneous itemized deductions (from Form 1041, line 15b) 1,487 4 4 5 5 Refund of taxes Depletion (difference between regular tax and AMT) 6 6 Net operating loss deduction. Enter as a positive amount 7 7 Interest from specified private activity bonds exempt from the regular tax 8 8 Qualified small business stock (see instructions) 9 9 Exercise of incentive stock options (excess of AMT income over regular tax income) 10 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 11 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 12 12 Disposition of property (difference between AMT and regular tax gain or loss) 13 13 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 14 14 Passive activities (difference between AMT and regular tax income or loss) 15 15 Loss limitations (difference between AMT and regular tax income or loss) 16 16 Circulation costs (difference between regular tax and AMT) 17 17 Long-term contracts (difference between AMT and regular tax income) 18 18 Mining costs (difference between regular tax and AMT) 19 19 Research and experimental costs (difference between regular tax and AMT) 20 20 Income from certain installment sales before January 1, 1987 21 21 Intangible drilling costs preference 22 22 Other adjustments, including income-based related adjustments 23 23 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) 24 24 Adjusted alternative minimum taxable income. Combine lines 1 through 24 ,085 25 25 Note: Complete Part II below before going to line 26. 26 Income distribution deduction from Part II, line 44 Estate tax deduction (from Form 1041, line 19) 27 28 Add lines 26 and 27 28 81,085 29 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 29 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. Income Distribution Deduction on a Minimum Tax Basis Adjusted alternative minimum taxable income (see instructions) 81,085 30 Adjusted tax-exempt interest (other than amounts included on line 8) 31 31 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 Capital gains computed on a minimum tax basis included on line 25 35 7,187 Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount 36 36 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-37 37 Income required to be distributed currently (from Form 1041, Schedule B, line 9) 38 38 39 Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10) 39 Total distributions. Add lines 38 and 39 40 40 Tax-exempt income included on line 40 (other than amounts included on line 8) 41 41

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

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

Schedule I (Form 1041) (2012)

42

Sched	ule I (Form 1041) (2012) ELMER H BRUNSTING DECEDENTS TF	R DTD	27-6453100		Page <b>2</b>
Pa	Income Distribution Deduction on a Minimum Tax Basis (c				
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	37.			
	If zero or less, enter -0-			43	73,898
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 of	or line 43.		ماء	
	Enter here and on line 26		<u> </u>	<u>matl Co</u>	ру
Pa	rt III Alternative Minimum Tax				
45	Exemption amount			45	22,500
46	Enter the amount from line 29	46	81,085		
47	Phase-out of exemption amount		75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	6,085		1 501
49	Multiply line 48 by 25% (.25)			49	1,521 20,979
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	
51	Subtract line 50 from line 46			51	60,106
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or				
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the Af	WII, IT			
	necessary). Otherwise, if line 51 is—				
	• \$175,000 or less, multiply line 51 by 26% (.26).			52	14,106
E2	Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result			53	90
53 54	Alternative minimum foreign tax credit (see instructions)  Tentative minimum tax. Subtract line 53 from line 52			54	14,016
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sche			55	23,902
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter he		n Form 1041		20/302
00	Schedule G, line 1c	010 4114 0		56	0
Pa	rt V Line 52 Computation Using Maximum Capital Gains Rates				<u>.</u>
WORK CONTROL OF	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax		et,		
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this par				
57	Enter the amount from line 51			57	60,106
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the				
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax				
	Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	13 <b>,</b> 833		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as				
	refigured for the AMT, if necessary). If you did not complete Schedule D	1			
	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	1 1			
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and				
	59 and enter the <b>smaller</b> of that result or the amount from line 10 of the		,		
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	13,833		
61	Enter the <b>smaller</b> of line 57 or line 60			61	13,833
62	Subtract line 61 from line 57			62	46,273
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 26% (.26).				10 001
	(.28) and subtract \$3,500 from the result			63	12,031
64	Maximum amount subject to the 0% rate	64	2,400		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the				
	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax				
	Worksheet in the Instructions for Form 1041, whichever applies (as				
	figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	65,665		
66	worksheet for the regular tax, enter -0- Subtract line 65 from line 64. If zero or less, enter -0-	66	00,000		
67	Enter the <b>smaller</b> of line 57 or line 58	67	13,833		
68	Enter the <b>smaller</b> of line 66 or line 67	68			
69	Subtract line 68 from line 67	69	13,833		
70	Multiply line 69 by 15% (.15)			70	2,075
-	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to li	ine 71.			
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25)		<u> </u>	72	
73	Add lines 63, 70, and 72			73	14,106
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 2				
	and subtract \$3,500 from the result			74	15,628
75	Enter the <b>smaller</b> of line 73 or line 74 here and on line 52	· · · · · · · · · · · · · · · · · · ·	.,,	75	14,106
DAA				Schedule	T(Pan 1041) (2012)

### SCHEDULE D (Form 1041)

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T.
 ► Information about Schedule D (Form 1041) and its separate instructions is at www.irs.gov/form1041.

OMB No. 1545-0092

2012

Department of the Treasury Internal Revenue Service Name of estate or trust

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

Employer identification number Client Copy 27-6453100

Note: Form 5227 filers need to complete only Parts I and II. Short-Term Capital Gains and Losses - Assets Held One Year or Less Part I (f) Gain or (loss) for (e) Cost or other basis (a) Description of property (b) Date acquired (d) Sales price the entire year Subtract (e) from (d) (see instructions) (Example: 100 shares 7% preferred of "Z" Co.) (mo., day, yr.) (mo., day, yr.) 1a JP MORGAN HIGH YIELD 135 135 05/24/12 **VARIOUS** PIONEER FUND VARIOUS 10/12/12 183 181 BRANDYWINE BLUE 386 330 56 09/09/11 05/24/12 CREDIT SUISSE COM RET STRAT 1,244 512 -268 09/09/11 05/24/12 WASH SALE 268 50 1b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts 3 3 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, 108 column (3) on the back Long-Term Capital Gains and Losses - Assets Held More Than One Year (f) Gain or (loss) for (c) Date sold (e) Cost or other basis (a) Description of property (b) Date acquired the entire year (d) Sales price (Example: 100 shares 7% preferred of "Z" Co.) (mo., day, yr.) (mo., day, yr.) (see instructions) Subtract (e) from (d) 6a BRANDYWINE BLUE 993 06/09/10 05/24/12 6,815 5,822 DWS SMALL CAP VALUE 161 147 14 06/09/10 05/24/12 DODGE & COX INTL STOCK 95 06/09/10 05/24/12 10,834 10,739 DODGE & COX INCOME 5,070 06/09/10 05/24/12 5,218 148 ING GLOBAL REAL ESTATE 271 227 44 06/09/10 05/24/12 5,071 6b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts 8 SEE STATEMENT 714 9 9 Capital gain distributions 10 10 Gain from Form 4797, Part I Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss 11 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, 12 7,079 12

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

Schedule D (Form 1041) 2012

chedule D (Form 1041) 2012 ELMER H BRUNSTING D		TR DTD	27-6453100	Page 2
Part III Summary of Parts I and II Caution: Read the instructions before completing this pa		eneficiaries' e instr.)	(2) Estate's or trust's	(3) Total
Net short-term gain or (loss)	13		108	108
Net long-term gain or (loss):			01:4	
a Total for year	14a		Calena	Copy 7,079
<b>b</b> Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c 28% rate gain	14c		7 107	7 107
Total net gain or (loss). Combine lines 13 and 14a	15		7,187	7,187
ote: If line 15, column (3), is a net gain, enter the gain on Form 1041, lin	e 4 (or Form 990-T	, Part I, line 4a)	. If lines 14a and 15, column	1 (2), are net
ins, go to Part V, and <b>do not</b> complete Part IV. If line 15, column (3), is a	a net loss, complet	e Part IV and tr	e Capital Loss Carryover	vvorksneet, as
ecessary.				
Part IV Capital Loss Limitation				
Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-	T, Part I, line 4c, if	a trust), the <b>sn</b>	naller of:	,
a The loss on line 15, column (3) or b \$3,000				to the Capital
ote: If the loss on line 15, column (3), is more than \$3,000, or if Form 10		2 (or Form 990-	i, line 34), is a loss, comple	е пе сарна
oss Carryover Worksheet in the instructions to figure your capital loss				
Part V Tax Computation Using Maximum Capital orm 1041 filers. Complete this part only if both lines 14a and 15 in colu		or an amount is	entered in Part I or Part II ar	nd there is an
orm 1041 mers. Complete this part only it both lines 14a and 15 in cold htry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero		an amount is	entered in Fart For Fart in a	la picio lo all
aution: Skip this part and complete the Schedule D Tax Worksheet in				
Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or	the manacaons ii.			
Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero	•			
orm 990-T trusts. Complete this part only if both lines 14a and 15 are g		lividends are inc	cluded in income in Part I of	Form 990-T,
nd Form 990-T, line 34, is more than zero. Skip this part and complete the	ne Schedule D Ta	x Worksheet in	the instructions if either line	e 14b, col. (2) or
ne 14c, col. (2) is more than zero.				
7 Enter taxable income from Form 1041, line 22 (or Form 990-T, line	34)	. 17	79,498	
B Enter the smaller of line 14a or 15 in column (2)	,			
but not less than zero	7,0	79		
9 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)	6,7	54		
0 Add lines 18 and 19 20	13,83	33		
1 If the estate or trust is filing Form 4952, enter the				
amount from line 4g; otherwise, enter -0-		0		
Outstand the Office Double on the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of the Office of		22	13,833	
3 Subtract line 22 from line 17. If zero or less, enter -0-		23	65,665	
4 Enter the <b>smaller</b> of the amount on line 17 or \$2,400		24	2,400	
5 Is the amount on line 23 equal to or more than the amount on line 2	4?			
X Yes. Skip lines 25 and 26; go to line 27 and check the "No" box	с.	1 1		
No. Enter the amount from line 23		25		
Subtract line 25 from line 24		26		
7 Are the amounts on lines 22 and 26 the same?			12 022	
Yes. Skip lines 27 thru 30; go to line 31. X No. Enter the smaller	of line 17 or line 22	27	13,833	
8 Enter the amount from line 26 (If line 26 is blank, enter -0-)		28		
			12 022	
9 Subtract line 28 from line 27			13,833	2 075
0 Multiply line 29 by 15% (.15)			30	2,075
1 Figure the tax on the amount on line 23. Use the 2012 Tax Rate So				21 017
(see the Schedule G instructions in the instructions for Form 1041)				21,917
			32	23,992
2 Add lines 30 and 31				1 43.234
Figure the tax on the amount on line 17. Use the 2012 Tax Rate So	chedule for Estates	and Trusts		
(see the Schedule G instructions in the instructions for Form 1041)	chedule for Estates	and Trusts	33	26,758
	chedule for Estates here and on Form	and Trusts 1041, Scheduk	33	

#### SCHEDULE D-1 (Form 1041)

### Continuation Sheet for Schedule D (Form 1041)

▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

OMB No. 1545-0092

Department of the Treasury Internal Revenue Service Name of estate or trust

► Information about Schedule D (Form 1041) and its separate instructions is at www.irs.gov/form1041.

ELMER H BRUNSTING DECEDENTS TR DTD

Employer iden

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

Employer identification number 27-6453100

rt I Short-Term Capital (	Client	Copy			
(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
JP MORGAN HIGH YIE					
	VARIOUS	05/24/12	196	193	
LOOMIS SAYLES INV	GRADE BD				
	09/09/11	05/24/12	161	164	
OPPEN COMM STRAT T	TL RET				
	12/22/11	05/09/12	284	262	
PIMCO TOTAL RETURN	IV	0.5 /0.4 /1.0	0.55	0.50	
	09/09/11	05/24/12	267	258	
PIONEER FUND	10/02/11	10/10/10	100	0.4	
	12/23/11	10/12/12	103	84	<del></del>
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For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D-1 (Form 1041) 2012

Page 2

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

ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

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

27-6453100

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year  (a) Description of property (Example: (b) Date (c) Date sold (d) Sales price (e) Cost or other last of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost									
(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other pasts (see instructions)	Colosan or (loss) Subtract (e) from (d)				
INVESTMENT CO OF A	MERICA								
	06/09/10	05/24/12	5,511	4,697	83				
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TR MORGAN HEGH MET	06/09/10	05/24/12	252	240					
JP MORGAN HIGH YIE		05/24/12	1 506	/ E11					
MFS RESEARCH INTER	VARIOUS RNATIONAL	05/24/12	4,586	4,511	-				
MES RESEARCH INTER	06/09/10	05/24/12	1,595	1,484	13				
OPPENHEIMER INTL B		03/21/12	1,050	1,101					
	06/09/10	05/24/12	2,233	2,198	;				
OPPEN COM STRAT TT	L RET								
	VARIOUS	05/09/12	4,205	3 <b>,</b> 886	33				
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6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

#### SCHEDULE E (Form 1040)

Department of the Treasury

Internal Revenue Service

#### Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) ▶ Attach to Form 1040, 1040NR, or Form 1041.

OMB No. 1545-0074

Information about Schedule E and its separate instructions is at www.irs.gov/form1040.

Name(s) shown on return Your social security number Client Copy ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 4-1-09 AS EST UTD 10-10-96 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. Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) No В If "Yes," did you or will you file all required Forms 1099? No Physical address of each property (street, city, state, ZIP code) 1a IOWA Α В С QJV Personal Use 1b Type of Property For each rental real estate property listed Fair Rental Days above, report the number of fair rental and (from list below) Days personal use days. Check the QJV box Α Α only if you meet the requirements to file as В В a qualified joint venture. See instructions. С С Type of Property: Single Family Residence Vacation/Short-Term Rental Land 7 Self-Rental Royalties Multi-Family Residence Commercial 6 Other (describe) С Properties: В Income: 66,778 3 Rents received 4 Royalties received 4 Expenses: 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance 8 Commissions 8 9 Insurance ..... 9 10 Legal and other professional fees ..... 10 Management fees ..... 11 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 Other interest 14 14 Repairs ..... 15 3,266 16 16 17 Utilities ..... 17 18 18 Depreciation expense or depletion ..... 19 20 Total expenses. Add lines 5 through 19 ..... 3,266 20 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If. result is a (loss), see instructions to find out if you must 63,512 file Form 6198 21 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) ..... 23a 66,778 23a Total of all amounts reported on line 3 for all rental properties ... 23b **b** Total of all amounts reported on line 4 for all royalty properties . . . . 23c c Total of all amounts reported on line 12 for all properties . 23d d Total of all amounts reported on line 18 for all properties ..... 3,266 e Total of all amounts reported on line 20 for all properties ...... 63,512 24 24 Income. Add positive amounts shown on line 21. Do not include any losses 25 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.

If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line

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

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

P5517

Schedule E (Form 1040) 2012

63,512

Form **1116** 

#### Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

Attachment Sequence I 19

Department of the Treasury Internal Revenue Service

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

Information about Form 1116 and its separate instructions is at www.irs.gov/form1116. Identifying number as shown on page 1 of your tax return

Client Copy ELMER H BRUNSTING DECEDENTS TR DTD

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	n 1116. Report a								,	
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ь		gory income	ď	Certain incor	me re-sourced	by treaty	_	•		
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K	arti Tax	kable incon	ne or Loss	From Sour					/ Cnecked /	
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	shown above and									
	(see instructions)	); 								
										4 077
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	sation from all so	ources is \$250,00	0 or more,							
	& you used an a its source (see in	ltemative basis to	o determine	4   14   15						
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	line 1a (attach statement)			madmaannidusti 25 liist						
3	Pro rata share definitely rela		ctions <b>not</b>							
а	Certain itemized									
ь	deduction (see in Other deds.	nstructions)			<u> </u>					
-	(attach stmt.)									
C	Add lines 3a a	nd 3b			6,771					
d		ource income (see			4,354		<del></del>			
e f	Divide line 3d by	all sources (see inst			.0803					
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g ₄		terest expense (see								
a	Home mortgage inte		·						1606	
_	Home Mortgage Inte	erest in the instruction	ns)							
b	Other interest	0,00000								
5	Losses from fo	oreign sources								
<u>6</u>		<u>,</u> 4a, 4b, and 5							6	4 077
7				t here and on li		<u></u>	<u></u>		▶   7	4,977
	art II For	reign raxes	Faid Of F	Accrued (see	e instruction	5)				
	for taxes (you must check one)					Foreign taxes pai	d or accrued			
at i	(h) X Paid			gn currency				in U.S. de	ollars	<del></del>
Country	(i) Accrued	Taxe	es withheld at sour	ce on:	(n) Other foreign taxes	Taxe	es withheld at source	e on:	(r) Other foreign taxes	(s) Total foreign taxes paid or
•	(j) Date paid	(k) Dividends	(I) Rents	(m) Interest	paid or	(o) Dividends	(p) Rents	(q) Interest	paid or	accrued (add cols.
	or accrued VARIOUS		and royalties		accrued	90	and royalties		accrued	(o) through (r)) 90
A B	ATVIOOR	<del> </del>				) )0				90
C				<del>                                     </del>						

For Paperwork Reduction Act Notice, see instructions.

Add lines A through C, column(s). Enter the total here and on line 9, page 2

90 P5518 (2012)

8

▶

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

00000000	art III Figuring the Credit	-			Page 2
9	Enter the amount from line 8. These are your total foreign taxes paid				
•	or accrued for the category of income checked above Part I	9	_9.0		
	of decided for the eategary of mostles disease above that		Clie	nt Cop	V
10	Carryback or carryover (attach detailed computation)	10			,
	Carryback of Carryover (Citacin documed competency)				
11	Add lines 9 and 10	11	90		
• •	Add lifes o diffe 10				
12	Reduction in foreign taxes (see instructions)	12 (	)		
-	Troublasti ili totoigii taxtoo (ooo ilitorootto.le)				
13	Taxes reclassified under high tax kickout (see instructions)	13			
	Taxes reduced and might last thereat (eee methods)				
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credi	it		14	90
15	Enter the amount from line 7. This is your taxable income or (loss) from	1 1			
	sources outside the United States (before adjustments) for the category				
	of income checked above Part I (see instructions)	15	4,977		
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign				
• •	source taxable income. (If the result is zero or less, you have no				
	foreign tax credit for the category of income you checked above				
	Part I. Skip lines 18 through 22. However, if you are filing more than				
	one Form 1116, you must complete line 20.)	17	4,977		
18	Individuals: Enter the amount from Form 1040, line 41, or Form				
10	1040NR, line 39. Estates and trusts: Enter your taxable income				
	without the deduction for your exemption SEE STATEMENT 2	18	71,694		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital ga		, <u> </u>	12686919	
	instructions.				
40	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	0.0694
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, e				
20	amount from Form 1040NR, line 42. <b>Estates and trusts:</b> Enter the amount from Form 1				
				20	23,992
	Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37  Caution: If you are completing line 20 for separate category <b>e</b> (lump-sum distributions),				
		SCC			
	instructions.			21	1,665
21	Multiply line 20 by line 19 (maximum amount of credit)  Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lin				
22					
	through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in		•	22	90
	instructions) art IV Summary of Credits From Separate Parts III (see instructions)	ne)			
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23	Credit for taxes on passive category income	<del></del>			
24	Credit for taxes on general category income			4.	
25	Credit for taxes on certain income re-sourced by treaty	-			
26	Credit for taxes on lump-sum distributions			27	90
27	Add lines 23 through 26		· · · · · · · · · · · · · · · · · · ·	28	90
28	Enter the <b>smaller</b> of line 20 or line 27		· · · · · · · · · · · · · · · · · · ·	29	
29	Reduction of credit for international boycott operations. See instructions for line 12		·····	49	
30	Subtract line 29 from line 28. This is your <b>foreign tax credit.</b> Enter here and on Form 1			20	90
	Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a		<u> </u>	30	Form <b>1116</b> (2012

Form **1116** 

ALT MIN TAX

#### Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

Department of the Treasury Internal Revenue Service

(99)

Attachment Sequence No. 19

OMB No. 1545-0121

	• CLMER H B 1-1-09 AS				R DTD			Identifying numbe	Clie	n on page ent (	of your tax return	
	a separate Form						me in the ins	structions. Check	only or	ne box o	n each	
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•	or U.S. posses	-		VARIOUS								··/
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	its source (see i		💆 📙 📗									
Ded	luctions and los	sses (Caution: S	ee instructions):									
2	Expenses definited line 1a (attach statement)	•	come on		54840(555-12)(54							
3	Pro rata share definitely rela		ctions <b>not</b>						I			
a b	Certain itemized deduction (see i Other deds.	nstructions)										
	(attach stmt.)											
d	Add lines 3a a Gross foreign so				6,771							
е	Gross income from	•	´  -	8	4,354							
f	Divide line 3d by	line 3e (see inst	tructions)	0	.0803							
g	Multiply line 3c	by line 3f			- 1466 65 - 586 20 - 550 - 500							
4	Pro rata share of inf	terest expense (see	instructions):									
а	Home mortgage inte	-	I									
ь	Home Mortgage Inte Other interest		,		-							
5	Losses from fo		·····									
6	Add lines 2, 3g	, 4a, 4b, and 5	5							6		
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	for taxes (you must check one)					Foreign taxes paid	d or accrued					
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Country	(i) Accrued	Taxe	es withheld at source	ce on:	(n) Other	Taxe	s withheld at sou	rce on:		other	(s) Total foreign	1
ပ	(j) Date paid	(k) Dividends	(I) Rents	(m) Interest	foreign taxes paid or	(o) Dividends	(p) Rents	(q) Interest	foreign paid		taxes paid or accrued (add col	ls.
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### ALT MIN TAX

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Form 1116 (2012)

For	n 1116 (2012)				Page 2
P	art III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid				
	or accrued for the category of income checked above Part I	9	9.0		Сору
			Clie	ent	Copy
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11	90		
12	Reduction in foreign taxes (see instructions)	12 (	)		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credi	t		14	90
15	Enter the amount from line 7. This is your taxable income or (loss) from				
	sources outside the United States (before adjustments) for the category				
	of income checked above Part I (see instructions)	15	5,313		
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign				
	source taxable income. (If the result is zero or less, you have no				
	foreign tax credit for the category of income you checked above				
	Part I. Skip lines 18 through 22. However, if you are filing more than				
	one Form 1116, you must complete line 20.)	17	5 <b>,</b> 313		
18	Individuals: Enter the amount from Form 1040, line 41, or Form				
	1040NR, line 39. Estates and trusts: Enter your taxable income				
	without the deduction for your exemption SEE STATEMENT 3	18	74,662		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gain	ins, see			
	instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	0.0712
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, en	nter the			
	amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1	041,			
	Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			_20	14,106
	Caution: If you are completing line 20 for separate category e (lump-sum distributions),	see		. 1	
	instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	1,004
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip line				
	through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in	Part IV (see			
Eaterost	instructions)		<b>.</b> _	22	90
P.	art IV Summary of Credits From Separate Parts III (see instruction	<del></del>		resonant code	-14.
23	Credit for taxes on passive category income	23	90		
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	90
28	Enter the <b>smaller</b> of line 20 or line 27			28	90
29	Reduction of credit for international boycott operations. See instructions for line 12			29	<del></del>
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 10				
	Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a		<u></u>	30	90

Form 1116 (2012)

#### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

#### **Federal Statements**

FYE: 12/31/2012

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

Description	 Amount
EDWARD JONES	\$ 714
TOTAL	\$ 714

#### Interest / Dividends

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

Description	 Amount
TAXABLE INCOME	\$ 79,498
PLUS: EXEMPTION LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.5714	100 -7,904
TOTAL	\$ 71,694

#### Interest / Dividends

#### Statement 3 - Form 1116, Line 18 - Adjusted Taxable Income

Description	 Amount
TAXABLE INCOME LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.4643	\$ 81,085 -6,423
TOTAL	\$ 74,662

#### **Estimate Worksheet**

Form **1041** 

For calendar year 2013, or tax year beginning

and ending

2012

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

Client4@opy

Taxpayer Identification Number

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

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

#### Calculation of 1041-ES Payments

	Enter adjusted total income expected in 2013	<u> </u>	1 1	
2	Enter any expected income distribution deduction		·····	
3	Enter any estate tax deduction	3		
4	Enter exemption (see instructions)	4		
5	Add lines 2 through 4		5	
6	Taxable income of estate or trust. Subtract line 5 from line 1			
7	Figure your tax on line 6		l <b>⊷</b>	23,992
8	Alternative minimum tax			
9	Add lines 7 and 8. Include any tax on lump-sum distributions from Form 497	9	23,992	
10	Credits (see instructions)		90	
11	Subtract line 10 from line 9. If zero or less, enter -0-			23,902
12	Other taxes (see instructions)			
13	Income tax withheld and estimated to be withheld during 2012 and other re-	fundable credits	13	
14	Rounding amount			18
15	Balance		1 4-	23,920
16	Less amount of current year overpayment applied to next year's estimates			
17	Less amounts already paid towards next year's estimates		17	
18	Total estimates for next year		18	23,920

Form 1041	Adjusted Gros	2012		
	For calendar year 2012, or tax year beginning	, and	ending	
Name				Taxpayer Identification Number
	RUNSTING DECEDENTS TR DTD			lient4©opv
<u>4-1-09 AS</u>	EST UTD 10-10-96			<del></del>
		Total	ESBT / QSS	T Other
Total income		81,085		
Total income	•	01/000		
Administrative costs				
Fiduciary fees		. <u>.                                   </u>		
Attomey, accounta	ant fees			
Other administrativ	ve deductions			
Net operating loss				
Income distribution of	deduction			
Exemption		100		
Subtotal		100		
* *				
Adjusted gross incor	me	80,985		
Adjusted gross incor	me (Force)		=	<u> </u>

Form 1116 Page 1 Detail Worksheet

2012

For calendar year 2012, or tax year beginning , and ending

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

Form 1116 Page 1 Detail Worksheet

2012

2012

2012

27-6453100

Category of income	PASSIVE INCOME	<del> </del>		Regular Tax	X Alternative Mir	nimum Tax
Name of foreign country	VARIOUS					
1a Gross income: (1)	1					
Other income	3,632					
Qualified dividends	2,425					
Short-term capital gain / loss						
Long-term capital gain / loss	714					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,771					
3e Gross income from all sources	84,354		· · · · · · · · · · · · · · · · · · ·			
3f Divide line 3d by line 3e	0.0803		· ·			
3g Multiply line 3c by line 3f						
As Home mortgage interest						
4a Home mortgage interest						
4b Other interest expense  5 Losses from foreign sources						
Deductions not definitely related						
(Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	90					
o i oreign taxes paid of accided	<del>                                     </del>					
Fiduciary share (2)	100.0000 %	%	%	%	%	%

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

**BRUNSTING004941** 

Form 1116

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

#### Form 1116 Page 1 Detail Worksheet

2012

ELMER H BRUNSTING DECEDENTS TR DTD

For calendar year 2012, or tax year beginning

and ending

27-6453100

Clepter George Number

Category of income	PASSIVE INCOME	<u> </u>		Reg	jular Tax Alteri	native Minimum Tax X
Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3 <b>,</b> 632					
Qualified dividends	2,425					
Short-term capital gain / loss						
Long-term capital gain / loss	714					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6 <b>,</b> 771					
3e Gross income from all sources	84,354					
3f Divide line 3d by line 3e	0.0803					
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related						
(Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	90					
Fiduciary share (2)	100.0000 %	%	%	%	%	%

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

**BRUNSTING004942** 

Foreign Tax Credit Worksheet B

Form **1041** 

For calendar year 2012, or tax year beginning

, and ending

2012

Name

ELMER H BRUNSTING DECEDENTS TR DTD

Taxpayer Identification Number

ELMER H BRUNSTING 4-1-09 AS EST UTI		R DTD		Client 46	<b>Vapo</b>
		egory #1	Cat	egory #2	
	Specify ▶ PA	SSIVE INC	Specify ▶		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
Separate category rate group		714			
capital gain or (loss)		714		-	
<ol><li>U.S. capital loss adjustment</li></ol>	1				
amount					
<ol><li>Subtotal (subtract line 2 from</li></ol>					
line 1 gain amounts)		714			
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss					
adjustment					
6. Excess net U.S. long-term					
capital loss					
7. Long-term capital gain (or					
adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts	14 -				
10. Adjustment amounts	W.				
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					Example 1
14. Long-term gain					
15. Adjusted separate category					
capital gains and losses		306			

Foreign Tax Credit Worksheet B

AMT VERSION

and ending

For calendar year 2012, or tax year beginning

2012

Name

Form 1041

Taxpayer Identification Number

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

4-1-09 AS EST UTD		K DID		Client 46	<b>vao</b> s
		egory #1	Cate	egory #2	
	Specify ▶ PA	SSIVE INC	Specify >		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
Separate category rate group					
capital gain or (loss)		714			
2. U.S. capital loss adjustment					
amount					
3. Subtotal (subtract line 2 from					
line 1 gain amounts)		714		Cal-CC - constability on the constability on the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the calculation of the ca	
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss					
adjustment					
6. Excess net U.S. long-term					
capital loss					_
7. Long-term capital gain (or					
adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
10. Adjustment amounts					
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category					
capital gains and losses		382			

iowa

IΑ	1041V	Fiduciary	Income	Tax Pa	yment	Voucher

(on bottom of page)

Client Copy

lowa Department of Revenue www.iowa.gov/tax	CUT HERE Iowa	Fiduciary Income Tax Payment Voucher
For calendar year 2012 or fiscal year beginning	and ending	
PRINT name of estate or trust (last name, first name, middle initial)  ELMER H BRUNSTING DECEDENTS TR DTD  4-1-09 AS EST UTD 10-10-96		Department of Revenue number
Name, address, and title of fiduciary ANITA BRUNSTING 203 BLOOMINGDALE CIR VICTORIA TX 77904		Federal Employer ID Number
TRUSTEE		27-6453100
Name of attorney CANDACE KUNZ-FREED		County
Address of attorney 14800 ST MARYS LANE, SUITE 230	City HOUSTON	State ZIP TX 77079
Attomey's telephone number Check whether 800-229-3002	r an estate or trust X	Probate number
Date of payment  Make check payable to <b>Treasurer</b> — <b>State of lowa</b> When you pay by check, you authorize the Department of Revenue to check to a one-time electronic banking transaction. 63-007 (08/23/12)	convert your	IA 1041V 20 <u>12</u> \$4, 785529

For (	Calen	dar Year 2012 or fiscal year beginning , and ending		lowa Fie	duciary Return
	me of	TAKEN II DELINIONENIA DECENDINE DE DEL	Federal Employer ID		Check one:
		Trust 4-1-09 AS EST UTD 10-10-96	27-6453100		Estate
Na	me,	Address, and Title of Fiduciary	Decedent's Social S	ecurity Number	
Α	CIN	TA BRUNSTING		Client	Trust
		BLOOMINGDALE CIR			X Complex Trust
		TORIA TX 77904	Iowa County in which	h	Complex Hust
		STEE	estate is pending		Bankruptcy Estate
		of Attorney, Mailing Address (city, state, ZIP)			If to cot about and
_		DACE KUNZ-FREED	Date to No		If trust, check one:
		00 ST MARYS LANE, SUITE 230 STON TX 77079	Probate No.		X Testamentary
		's Phone Number 800-229-3002			Inter Vivos
Autho	nzatio	on is granted to the attorney listed above to receive confidential tax information under lowa Code	e section 421.60 to act as	the trust [	Date of decedent's death
		representative before the lowa Department of Revenue and to make written or oral presentation	s on behalf of the trust or	r_estate.	
		amended IA 1041? Yes X No Is Income Tax Certificate of Acquitta		Yes X No	
ls a	ı low	706 being filed? Yes $X$ No Have prior returns been filed for this	estate or trust?	X Yes No	
		Dividends. Enter full amount.		•	
	2.	Interest	2. <u></u>		
ш	3. I	Income from partnerships and other fiduciaries. Attach supporting schedule.	3	CO F10	
	4.	Net rents and royalties	<sup>4.</sup>	63,512	
<u>ن</u>	5.	Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.		7 107	
Ž	р. 7	Net gain (loss) from capital assets Ordinary gains (losses) Attach fodoral from 4797	6. <u></u>		
	۷.	Ordinary gains (losses). Attach federal form 4797. Other income. State nature of income. $SEE  STMT  1$	'	6,913	
	9.	Total income. Add lines 1 through 8.		9	87,998 ▲
		Interest. Enter on Schedule D, page 2.	10.		
	11.	Taxes. Enter on Schedule D, page 2.	11,	<del>-</del> 1,573	
	12.	Fiduciary fees. Enter on Schedule D, page 2.	12.		
	13.	Charitable deduction from income in compliance with Will or Trust instrument.			
ď		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. $\dots$	14		
2		Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	15		
<u> </u>	16.	Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. $\dots$	16	1,487	
here.		Total. Add lines 10 through 16.			
	10.	Balance. Subtract line 17 from line 9			88,084 🛦
payment and voucher here.		Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.			
and		Federal estate tax attributable to income in respect of a decedent (fiduciary's share		24	
ment		Total. Add lines 19 and 20.  Taxable income of fiduciary. Subtract line 21 from line 18. <b>Must be zero on final</b>	roturn	21	88,084
		replete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.	return		
Staple		Compute tax from rate Schedule E, page 2.	23.	6,151	
>	24.	Iowa lump sum tax. Attach federal Schedule 4972.	24.	,	
ř		Iowa minimum tax. Attach IA 6251.			
9		Tax before credits. Add lines 23 through 25.			6,151
Ë	27.	Personal exemption credit. This is a nonrefundable credit	27	40.00	
5	28.	Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and		1,314	
	29	Schedule IA 130 or IA 1041 Schedule C.  Motor fuel tax credit. Attach Schedule IA 4136.		<u> </u>	
C	30.	Other credits. Attach IA 148 Tax Credits Schedule.	30.		
	31.	Total credits. Add lines 27 through 30.	·····	31	1,354
	32.	Tax liability. Subtract line 31 from 26.		32	4,797
Щ	33.	Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher		33	
2	34.	Refund. If line 33 is larger than line 32, enter the difference.		34	
×	35.	Amount due. If line 33 is less than line 32, enter the difference		35	4,797▲
	•	Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box	10467, Des Moines	IA 50306-0467	
μ	knov	CLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers atta Medge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required b	by the income tax law of the S	State of lowa and the	
	rules	and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of inistrative purposes.	another state or of the Unite	d States for tax	
] 2	Sign	ature of fiduciary or officer representing fiduciary			Date
	-		NORTH MAIN AVEN		Date
Ū	<u> </u>	RICHARD K RIKKERS CPA 42-1277139 SIO	UX CENTER, IA 5	1250-1824	P55305/13 63-001a (09/17/12)
CS					00-00 la (00/1//12)

ELMER H	BRUNSTING DECEDENTS T	R DTD 27-64	153100	Fiduciary Schedul	es A, B, D, and E
Schedule A	- Background Information: Answer	r all applicable question	15.		
1. Date esta	e was opened or created:		2. Date of	decedent's death:	
3. Decedent	s business or occupation:			nt's age at death:	
5. Was a de	cedent's final return filed? Yes N	0	6. Did will	of decedent create trust?	Yes No
7. Did deced	ent file IOWA return(s) up to the date of deat	h? ∐Yes ∏No If	no, attach eaming	s statement or expanded nat	fid wiODV
8. Enter dec	edent's name and address:				
9. Name and	Social Security No. of decedent's spouse, if any:				
10. Enter nan	ne(s) of executor(s):				
11. Enter date	e(s) and amount(s) of executor's fees paid to	executor(s):			
12. Had feder	al audit been made on prior returns of decede	ent or the estate or trust?	Yes X No	ls an audit now in the prod	ess? Yes X No
13. Have exp	enses of administration or selling expenses b	een deducted for federal e	estate tax purposes		
14. Did you a	s fiduciary withhold on income distributions m	ade to nonresident benefi	ciaries?Ye		_
15. Does the	estate/trust elect to recognize the gain or loss	on a distribution of prope	erty under section IF	RC 643(e)(3)? Yes	X No
Schedule I	3 - Beneficiaries' Shares of Incom	e and Credits: Attach	additional pages as n	necessary. In lieu of Sch. B, attach	federal Sch. K-1.
		Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of	each beneficiary 1		ļ		
2. Social Se	curity Number 2		ļ		
<ol><li>Address _</li></ol>	3				
4. Iowa resid	lent (Yes/No) 4				
<ol><li>Net short-</li></ol>	term capital gain5				
	erm capital gain (100%)6				
<ol><li>7. Depreciati</li></ol>	on and depletion 7				
	ncome subject to Iowa income tax 8				
	ot subject to Iowa income tax 9				
	eductions 10				
	NG IOWA NONRESIDENT INCOME			i is this a	T T
	me tax withheld, if any11				**
	g agent's identification number		<u> </u>	<u>l</u>	
Scriedule	D - Explanation of Expenses				1
Line No		Evolunation			Amount
Line No. 16	MISC DED- STMT 2	Explanation			1,487
	MISC DED SIMI Z				1, 107
				· ···	
<del></del>					
Schedule	- Tax Rates				
Concadio	Taxable Income			Of Excess	
	Over But Not Over	r	Tax Rate	Over	
	\$0 \$1,46°	· ·	(0.36% x	\$0)	
	\$1,469 \$2,938 \$2,938 \$5,870	•	(0.72% x (2.43% x	\$1,469) \$2,938)	
	\$5,876 \$13,22		(4.50% x	\$5,876)	
	\$13,221 \$22,03		(6.12% x	\$13,221)	
	\$22,035 \$29,380 \$29,380 \$44,070		(6.48% x (6.80% x	\$22,035) \$29,380)	
	\$44,070 \$66,10	\$2,432.09 +	(7.92% x	\$44,070)	
	\$66,105 ove	r \$4,177.26 +	(8.98% x	\$66,105)	
					63-001b (10/08/12)

# 2012 IA 1041 Schedule C Computation of Nonresident's Tax Credit

Name of Estate or Trust		Federal Identification	Copy
		27-6453100	
ELMER H BRUNSTING DECEDENTS TR DTD		Column B	Column A
4-1-09 AS EST UTD 10-10-96	A	Il Source (from IA 1041)	Iowa Source
Ordinary dividend income		10,386	
Taxable interest income			
Income from partnerships and other fiduciaries			
4. Net rents and royalties		63,512	63,512
5. Net business and farm income (loss)			
Net gain (loss) from capital assets		7,187	
7. Ordinary gains (losses) from federal form 4797			
8. Other income		6,913	6,913
9. Gross Income		87 <b>,</b> 998	70,425
10. Interest	10.		
11. Taxes		<u>-1,573</u>	
12. Fiduciary fees	40		
13. Charitable deduction from income in compliance with Will or Trust Instrument	13.		
14. Attorney, accountant, and return preparer fees	14.		
15. Other deductions not subject to 2% floor	15.		
16. Allowable miscellaneous interest deductions	16.	1,487	1,287
17. Total Deductions		-86	1,287
18. Balance	40	88,084	69,138
19. Distribution to beneficiaries (note: line 19 col. B is the same as page 1 of the IA1041)	19.		
20. Federal estate tax attributable to income in respect of a decedent	20.		
21. Taxable Income	21.	88,084	69,138
22. Iowa income percentage: divide column A of line 21 by column B of line 21 and enter		170	
percentage rounded to the nearest tenth of a percent. This cannot exceed 100.0%	22.		78.5
23. Nonresident credit percentage (subtract line 22 from 100.0%)	23.		21.5
24. Iowa tax on total income from line 26, IA 1041	24.		6,151
25. Personal exemption credit from line 27, IA 1041	25.		\$ 40.00
26. Tax after credits (subtract line 25 from line 24)	26.		6,111
27. Nonresident tax credit (multiply line 26 by line 23 and enter on line 28, IA 1041)	27.		1,314

#### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

Iowa Statements

FYE: 12/31/2012

27-6453100

#### Statement 1 - Form IA 1041, Page 1, Line 8 - Other Income nt Copy

Description		Amount
FEDERAL TAX REFUND	\$	6 <b>,</b> 91 <u>3</u>
TOTAL	\$	6,913

## <u>Statement 2 - Form IA 1041, Page 2, Schedule D - Allowable Miscellaneous Itemized Deductions</u>

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

E1041 Department of the Treasury—Internal Revenue Service U.S. Income Tax Return for Estates and Trusts

요 .	Infor	matic	on about Form 1041	and its separate	instructions is	s at www.irs.gov/	form1041	1.			2U I	_	OMB	NO. 1545-009	.2
			t apply:			fiscal year begin			, and end	ing		٠			
<del>-</del>	ecede		,			ype trust, see the instr.				С		loyer iden -660			
_  s	imple	trust		NTE:T.377\	אווסם י	STING SU	D17T17	דר פס דיז	סוופידי	<u> </u>		entity crea			
X c	omple	x trus	t	Name and title of fi		× 1110 DO	v. <u>.</u> v.	11		—  ິທ		entry cres		DV	
۔ ا	Qualifie	d disa	ibility trust	ANITA E	•	NG				E Nonexempt charitable and split-					
╛	SBT (	S port	tion only)	TRUSTEE		-110				-		est trusts, o			
_  0	antor	type	trust	Number, street, and room or suite no. (If a P.O. box, see the instructions.)						box(e	es), see in	structions.			
<b>⊣</b> E	Bankrup	ptcy e	state-Ch. 7			ALE CIR	uic maude	, (OI 13.)		lΓ		crihed in s	ec 4947 <i>(</i> :	a)(1). Check t	here
┙╒	Bankrup	ptcy e	state-Ch. 11	City or town, state,		<u> </u>					_			n	▶ □
F	ooled	incom	ne fund	VICTORI			TX '	77904		lΓ	7	cribed in s			٠ ـــ
3			Schedules K-1	F Check	X Initial return	n Final retur	m	Amended return	n		_	inge in trus			
		:hed (: uctions		applicable boxes:	Change in	fiduciary		Change in fiduo	ciary's name		Cha	ange in fidu	uciary's ad	dress	
3 (			f the estate or filing trust m	nade a section 645 ele			<b>&gt;</b>								
		1	Interest income									1			230
		2a	Total ordinary divid	dends								2a			202
		b	Qualified dividends al	liocable to: (1) Ber	neficiaries		(2	) Estate or trus	st	2	02		-		
4	;	3	Business income of	or (loss). Attach S	Schedule C o	or C-EZ (Form 10	040)					3			
Ĕ	.	4	Capital gain or (los									4			
Income		5	Rents, royalties, pa									5			
		6	Farm income or (lo	oss). Attach Sche	edule F (Forn	n 1040)						6			
		7	Ordinary gain or (kg	oss). Attach Forn	n 4797							7			
		8	Other income. List	type and amoun	ıt ,							8			
		9	Total income. Co	mbine lines 1, 2a		l I						9			432
	i	0	Interest, Check if F	· · · · · · · · · · · · · · · · · · ·	ached >	L						10			·
		1	Taxes	, ,								11			
		2	Fiduciary fees			. ,						12			
		3	Charitable deduction	on (from Schedul	le A, line 7)	.,						13			
G		4	Attorney, accounta	int, and return pr	eparer fees							14			
Deductions	1	5a	Other deductions	not subject to the	e 2% floor (a	ttach schedule)						15a			
댱	١.	þ	Allowable miscellar									15b 16			
츛	ı	6 7	Add lines 10 through								432	1	771	10 3 20 3 2	
۵		7 8	Adjusted total income	• •		ules K 1 /Earm 10/11			<u>'                                    </u>	-		18			
		9	Income distribution deduction  Estate tax deduction	including certain g	eneration-skinn	ing taxes (attach c	computation					19			
		0										20	-		100
		1	Add lines 18 through	ah 20								21			100
		2	Taxable income. S									22			332
		:3	Total tax (from Sc			.,,						23			20
	2	4	Payments: a 20			nd amount applie	ed from	2011 return				24a			
इ		b	Estimated tax pays									24b			
ned			Subtract line 24b f									24c			
Payments		d	Tax paid with Form	n 7004 (see instr	ructions)							24d			
		е	Federal income tax	x withheld. If any	is from Form	n(s) 1099, check	<b>∶▶</b> [					24e			
and			Other payments:	f Form 2439		.,,; (	g Form	4136		; Tot	al 🕨	24h			
w W	2	25	Total payments.	Add lines 24c thr	ough 24e, ar	nd 24h						25			
Tax	2	26	Estimated tax pen	alty (see instruct	ions)							26			
	2	27	Tax due. If line 25									27			20
	- 1	28	Overpayment. If I					r amount ovei				28			
		19 Under	Amount of line 28 penalties of perjury, I declorect, and complete. Decl	to be: a Credi	ted to 2013	estimated tax I	chedules an	d statements and	to the best of my ki	Refunded	belief i	29   it is	May th	e IRS discuss	s this
Sig	, ,	true, o	correct, and complete. Decl	laration of preparer (oth	er than taxpayer)	is based on all informa	ation of whi	ch preparer has a	ny knowledge.	io mongo cina	20.0,,		retum	with the prepa	arer
He	re		Cianatura of fidencia	officer research - 5:	uning.		D-1-		EINI of falls	iany if a fin-	ncial inci	titution		below (see in	$\Box$
			Signature of fiduciary or o	omicer representing fidu	uciary	Dropperds slevistic	Date		EIN OF TIQUE	lary if a finar	iciai insi		<del> </del>	PTIN	No
Paid		1	VType preparer's name	CDA		Preparer's signatu		CDV		Date 04/15	./13	Check self-emplo	if L	PIIN P001441	154
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	arer Only	rım		40 NORTH					<del></del>		Fille	O LIIV	42		<del></del> _
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Form	1041 (2012) NELVA E BRUNSTING SURVIVIORS TRUST 45-6602570				Р	age 2
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fu	nd.				
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1				
2	Tax-exempt income allocable to charitable contributions (see instructions)	2				
3	Subtract line 2 from line 1	3				
4	Subtract line 2 from line 1  Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	ien:	t Co	Vac		
5	Add lines 2 and 4		<del>'                                    </del>	1- 3	•	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable	<u>                                    </u>				
-	numacae (see instructions)	6				
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13		<del> </del>			
	hedule B Income Distribution Deduction					
1		14	<del></del>			
	Adjusted total income (see instructions)					
2	Adjusted tax-exempt interest	2	<del></del>			
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	+			
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4				
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5				
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss	.				
	as a positive number	6				
7	Distributable net income. Combine lines 1 through 6. If zero	-				
	or less, enter -0-	7				
8	If a complex trust, enter accounting income for the tax year as	7.7				
	determined under the governing instrument and applicable local law					
9	Income required to be distributed currently	9				
10	Other amounts paid, credited, or otherwise required to be distributed	10				
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11				
12	Find any the consequent of the consequent increase included any line 44	٠				
13	Tentative income distribution deduction. Subtract line 12 from line 11					
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	_			
			<del> </del>			<del></del>
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15				
1			т			
•		의	.			
	b Tax on lump-sum distributions. Attach Form 4972 1b					
	, , , , , , , , , , , , , , , , , , ,	의				
	d Total. Add lines 1a through 1c	1 <u>1 d</u>	<b>-</b>			20
2a	Foreign tax credit. Attach Form 1116					
b	General business credit. Attach Form 3800 2b					
С	Credit for prior year minimum tax. Attach Form 8801 2c		1			
d	Bond credits. Attach Form 8912	1.00				
3	Total credits. Add lines 2a through 2d	3				0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	_			20
5	Recapture taxes. Check if from: Form 4255 Form 8611	5				
6	Household employment taxes. Attach Schedule H (Form 1040)	6				
7	Total tax. Add lines 4 through 6.					
	Enter here and on page 1, line 23	. 7				20
	Other Information	•			Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses					X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$					
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any					
	Statistical has account of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the					X
3	At any time during calendar year 2012, did the estate or trust have an interest in or a signature or other authority			····· }		
•				Į		Х
	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			ļ		
	foreign country					
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a					
5	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions  Did the estate or trust receive or pay any qualified residence interest on seller provided financing? If "Yes," see	,				<u>X</u>
J	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment			_ جي		_X_
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)		<i>.</i>	` ∐	2 1 44	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)  If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the		Þ	• ЦТ		
8	estate, and check here		•			أغللنا
9	Are any present or future trust beneficiaries skip persons? See instructions		F	2553	5_	<u> X</u>
DAA	·	-			1041	(2012)

#### IRS e-file Signature Authorization for Form 1041

OMB	No.	1545-0967

For calendar year 2012, or fiscal year beginning ....., ending

Department of the Treasury Internal Revenue Service Name of estate or trust

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

NELVA	$\mathbf{E}$	BRUNSTING	SURVIVIORS	TRUST

Employer identification number Client Copy 45-6602570

ANITA BRUNSTING

Name and title of fiduciary

TRUSTEE					
Part I Tax Return Information (Whole Dollars Only)					
1 Total income (Form 1041, line 9)	1	432			
2 Income distribution deduction (Form 1041, line 18)	2				
3 Taxable income (Form 1041, line 22)	3	332			
4 Total tax (Form 1041, line 23)	4	20			
5 Tax due or overpayment (Form 1041, line 27 or 28)	5	20			
Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or					

trust's return)

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

<b>Fiduciar</b>	v'e F	· MIC	chack	one	hov	only
FRUULIAL	νэг	- IIN .	CHECK	()  H	LICIX	CHILLY

LJ	orize KROESE & KROESE P.C.  ERO firm name estate's or trust's 2012 electronically filed income tax return.	to enter my PIN 10540 as my signature do not enter all zeros
	duciary or officer representing the fiduciary of the estate or trust, I will ers or trust's 2012 electronically filed income tax return.	nter my PIN as my signature on the
Signature of fiduciary or officer representing the fiduciary		Date > 04/05/13
	ANITA BRUNSTING	
Part III	Certification and Authentication	
ERO's EFIN/I	PIN. Enter your six-digit EFIN followed by your five-digit self-selected PII	N. 42051284948

do not enter all zeros

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

RICHARD K RIKKERS CPA

04/15/13

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-F** (2012)

#### 2012 Form 1041-V

### Department of the Treasury Internal Revenue Service

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

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

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

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

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

- **Line 1.** Enter the estate's or trust's employer identification number (EIN) as shown on its return.
- Line 2. Enter the amount you are paying by check or money order.
- Line 3. Enter the name of the estate or trust.
- Line 4. Enter your name and title.
- **Line 5.** Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

#### **How To Prepare the Payment**

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

- Make sure the name of the estate Henst appendix the check or money order.
- Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.
- To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX ×/100").

### How To Send In the Estate's or Trust's 2012 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

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

Form 1041-V (2012) ▼ Detach Here and Mail With Your Payment and Return ▼ **CUT HERE** ្ទ 1041-V OMB No. 1545-0092 **Payment Voucher** 2012 Make your check or money order payable to "United States Treasury" Department of the Treasury Do not staple or attach this voucher to your payment or return. Internal Revenue Service (99) 1 Employer identification number (EIN) 2 Amount you are Dollars paying by check or money order 45-6602570 20 3 Name of estate or trust Print or type NELVA E BRUNSTING SURVIVIORS TRUST 4 Name and title of fiduciary ANITA BRUNSTING TRUSTEE 5 Address of fiduciary (number, street, and room or suite no.) 203 BLOOMINGDALE City, state, and ZIP code VICTORIA TX 77904

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

### SCHEDULE D (Form 1041)

Capital Gains and Losses

OMB No. 1545-0092

Department of the Treasury Internal Revenue Service Name of estate or trust ► Attach to Form 1041, Form 5227, or Form 990-T.

► Information about Schedule D (Form 1041) and its separate instructions is at www.irs.gov/form1041.

2012

Name of estate or trust  NELVA E BRUNSTING S	URVIVIORS	TRUST		Cl		Copy
Note: Form 5227 filers need to complete o		11(001			0002	570
Part I Short-Term Capital	Gains and Los	ses – Assets H	eld One Year or Les	S		
(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 to		(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a						
					1	
<b>b</b> Enter the short-term gain or (loss), if					1b	
2 Short-term capital gain or (loss) from					2	
<ul> <li>Net short-term gain or (loss) from pa</li> <li>Short-term capital loss carryover. Ent</li> <li>Carryover Worksheet</li> </ul>	er the amount, if an	y, from line 9 of the 2	2011 Capital Loss	•••••	4 (	
5 Net short-term gain or (loss). Com column (3) on the back	nbine lines 1a throug	h 4 in column (f). Ent			5	
Part II Long-Term Capital	Gains and Loss	ses – Assets He	eld More Than One	<b>Year</b>	_	
(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 to (see instruction		(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a PERSONAL RESIDENCE	07/01/72	03/12/12	469,000	469	,000	
				<del></del>		
-						
b Enter the long-term gain or (loss), if a	any, from Schedule I	D-1, line 6b			6b	
7 Long-term capital gain or (loss) from					7	
8 Net long-term gain or (loss) from par	tnerships, S corpora	tions, and other esta	tes or trusts	***************************************	8	
9 Capital gain distributions	·				9	
11 Long-term capital loss carryover. Ente	er the amount, if any	r, from line 14 of the	•		10	
12 Net long-term gain or (loss). Comb			ter here and on line 14a,		11 (	)

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

Schedule D (Form 1041) 2012

Schedule D (Form 1041) 2012 NELVA E BRUNS!	ring surv	IVIORS T	RUST	45-6602570	Page 2
Part III Summary of Parts I and II		(1) Benef		(2) Estate's	(2) Total
Caution: Read the instructions before comp	leting this part.	(see in	str.)	or trust's	(3) Total
Net short-term gain or (loss)					
4 Net long-term gain or (loss):	140			Clier	nt Copy
a Total for year		-		Clici	it copy
b Unrecaptured section 1250 gain (see line 18 of the wrks	sht.) 14b			<u> </u>	
c 28% rate gain  Total net gain or (loss). Combine lines 13 and 14a	▶ 15				
Note: If line 15, column (3), is a net gain, enter the gain on Fo	<del></del>	Form 990-T Pa	rt I line 4a	) If lines 14a and 15 coli	ımn (2) are net
pains, go to Part V, and <b>do not</b> complete Part IV. If line 15, co				•	• •
necessary.	(0), 10 0 1101 1	,			,
Part IV Capital Loss Limitation				<del> </del>	· · · · · · · · · · · · · · · · · · ·
16 Enter here and enter as a (loss) on Form 1041, line 4 (c	r Form 990-T, Part	I, line 4c, if a tr	ust), the si	maller of:	
a The loss on line 15, column (3) or b \$3,000				•	16 (
Note: If the loss on line 15, column (3), is more than \$3,000, o					plete the Capital
oss Carryover Worksheet in the instructions to figure your	capital loss carryov	er.			
Part V Tax Computation Using Maximum	n Capital Gain	s Rates			
Form 1041 filers. Complete this part only if both lines 14a an	d 15 in column (2)	are gains, or an	amount is	entered in Part I or Part I	I and there is an
entry on Form 1041, line 2b(2), and Form 1041, line 22, is mo	re than zero.				
Caution: Skip this part and complete the Schedule D Tax W	orksheet in the ins	tructions if:			
Either line 14b, col. (2) or line 14c, col. (2) is more than zer	o, or				
Both Form 1041, line 2b(1), and Form 4952, line 4g are mo					
Form 990-T trusts. Complete this part only if both lines 14a					
and Form 990-T, line 34, is more than zero. Skip this part and	complete the Sch	edule D Tax W	orksheet i	n the instructions if either	line 14b, col. (2) or
ine 14c, col. (2) is more than zero.		· · · · · · · · · · · · · · · · · · ·		220	
Enter taxable income from Form 1041, line 22 (or Form	990-T, line 34)		17	332	
Enter the smaller of line 14a or 15 in column (2)	1 40				
but not less than zero	18				
19 Enter the estate's or trust's qualified dividends from					
Form 1041, line 2b(2) (or enter the qualified dividends	19	202			
included in income in Part I of Form 990-T)  20 Add lines 18 and 19	20	202		£.	
21 If the estate or trust is filing Form 4952, enter the	20	2.02			
amount from line 4g; otherwise, enter -0-	21	0		,	
22 Subtract line 21 from line 20. If zero or less, enter -0-			22	202	
23 Subtract line 22 from line 17. If zero or less, enter -0-			23	130	
oublidge line 22 from line 17. If 2010 of 1030, effect -0-					
24 Enter the smaller of the amount on line 17 or \$2,400			24	332	
25 Is the amount on line 23 equal to or more than the amount	unt on line 24?				
Yes. Skip lines 25 and 26; go to line 27 and check					
X No. Enter the amount from line 23			25	130	
Subtract line 25 from line 24			26	202	
27 Are the amounts on lines 22 and 26 the same?					
X Yes. Skip lines 27 thru 30; go to line 31. No. Ente	er the smaller of line 1	7 or line 22	27		
_					
28 Enter the amount from line 26 (If line 26 is blank, enter	-0-)		28		
Subtract line 28 from line 27				4.5	
30 Multiply line 29 by 15% (.15)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	.,	30
Figure the tax on the amount on line 23. Use the 2012	Tax Rate Schedule	for Estates and	Trusts	İ	
(see the Schedule G instructions in the instructions for	Form 1041)				31 20
32 Add lines 30 and 31					32 20
Figure the tax on the amount on line 17. Use the 2012	T 4044)				,,
(see the Schedule G instructions in the instructions for					50
Tax on all taxable income. Enter the smaller of line 3				<b>I</b>	30
G, line 1a (or Form 990-T, line 36)					34 20

Schedule D (Form 1041) 2012