206-2692
DELAWARE COUNTY IOWA
FILED
'96 MAR 29 PM 3 18
BOOK 18 PAGE 261
DEBORAH L. PEYTON
DELAWARE CO. RECORDER
$21.00

Hanson & Werger

To
Whom It May Concern

Joseph Alexander Sowers

Joseph A. Sowers, 18801 86th Place W, Edmonds, Washington 98026-5977 206-778-0924

Affidavit Explanatory of Title

JOSEPH ALEXANDER SOWERS, being first duly sworn on oath, deposes and states as follows:

1. **Ethel Mae Barker** died on December 4, 1993. Her assets were distributed in accordance with her trust, **The Barker Revocable Living Trust, dated October 20, 1993**. No probate of Mrs. Barker's estate was required to be opened for her and none was. Mrs. Barker's legal residence at the time of her death was 150 Sunland Drive, Sequim, Washington.

2. **I, Joseph Alexander Sowers**, am the **sole living trustee** of Mrs. Barker's trust. I am not a beneficiary of the trust.

3. The beneficiaries of the trust listed below are the only living descendants of **Ethel Mae Barker**. A son, **John Ernest Barker**, predeceased her.

Beneficiary	Relationship	SSN
Sandra Suzette Sowers (Barker)	**Daughter**	[redacted]
Cindy Jo Sowers	**Granddaughter**	[redacted]
Tracey Ann Sowers	**Granddaughter**	[redacted]
James Brian Sowers	**Grandson**	[redacted]

4. The only assets held by Mrs. Barker within the state of Iowa and subject to Iowa inheritance tax were one third undivided interests in each of the two parcels of farmland described below:

> Undivided one-half (1/2) Interest in the East half (E 1/2) of the Southwest Quarter (SW 1/4) and the North 25 acres of the West half (W 1/2) of the Southwest Quarter (SW 1/4) of Section Seven (7), Township Eighty Seven (87) North, Range Six (6), West of the Fifth P.M., Delaware County, Iowa.
>
> The Northwest fractional Quarter (NW 1/4) of Section Five (5), Township Eighty Seven (87) North, Range Six (6), West of the Fifth P.M., Delaware County, Iowa.

5. All federal and state inheritance taxes have been paid on the Iowa assets in particular and the entire estate in general. The estate has no further liability for state or federal estate and generation skipping transfer taxes as evidenced by the attached clearances.

SUBSCRIBED AND SWORN to before me this 6th day of March 1996 by Joseph Alexander Sowers.

CHRISTINE D LAMB
NOTARY PUBLIC
STATE OF WASHINGTON
COMMISSION EXPIRES MAR. 01, 1998

Joseph Alexander Sowers
JOSEPH ALEXANDER SOWERS

Christine D Lamb
NOTARY PUBLIC in and for the
State of Washington
Residing at Snohomish County
My commission expires 3/1/98

FILE No. 206-2692
RECORDING FEE $ 21.00
TRANSFER FEE $

FILED FOR RECORD THE 29 DAY OF March, 1996 AT 3:18 O'CLOCK P M. BOOK 18 PAGE 261

STATE OF IOWA, DELAWARE COUNTY
Deborah L. Peyton, Recorder
Aff.

STATE OF WASHINGTON
DEPARTMENT OF HEALTH

TYPE OR PRINT IN PERMANENT BLACK INK

0591
LOCAL FILE NUMBER

Washington State Department of Health

CERTIFICATE OF DEATH

146
STATE FILE NUMBER

DECEDENT

1. NAME First	Middle	Last	2. SEX (M / F)	3. DEATH DATE (Mo., Day, Yr)
ETHEL	MAE	BARKER	Female	December 4, 1993

4. AGE LAST BIRTHDAY (Yrs)	5. UNDER 1 YEAR MOS / DAYS	6. UNDER 1 DAY HOURS / MINS	7. BIRTHDATE (Mo. Day, Yr)	8. BIRTHPLACE (City, State or Foreign Country)	9. WAS DECEDENT EVER IN U.S. ARMED FORCES? (Yes / No)	10. COUNTY OF DEATH
87			Apr 21, 1906	Manchester, IA	No	Clallam

11. CITY, TOWN OR LOCATION OF DEATH	12. PLACE OF DEATH—BOX FOR PLACE THEN GIVE ADDRESS OR INSTITUTION NAME 1 ☐ HOME 2 ☐ IN TRANSPORT 3 ☐ EMERG RM/OUT PTN 4 ☐ HOSP 5 ☒ NURSING HOME 6 ☐ OTHER PLACE	13. SMOKING IN LAST 15 YEARS? (Yes / No)
Sequim	Olympic Health Care Center	No

14. MARITAL STATUS—Married, Never Married, Widowed, Divorced (Specify)	15. SURVIVING SPOUSE (If wife, give maiden name)	16. SOCIAL SECURITY NO	17. DECEDENT'S EDUCATION (Specify only highest grade completed) Elementary/Secondary (0-12)	College (1-4 or 5+)
Widowed	n/a	[redacted]		4+

18. USUAL OCCUPATION (Give kind of work done during most of working life. DO NOT USE RETIRED)	19. KIND OF BUSINESS OR INDUSTRY	20. Was Decedent of Hispanic origin or descent? (Ancestry) (Specify Yes or No. If Yes, specify Cuban, Mexican, Puerto Rican, etc.) (Yes / No) Specify	21. RACE (Specify)
Home Maker	own Home	No	White

22. RESIDENCE—NUMBER AND STREET	23. CITY/TOWN OR LOCATION	24. INSIDE CITY LIMITS? (Yes / No)	25A. COUNTY	25B. LENGTH OF RES IN CO	26. STATE	27. ZIP CODE
150 Sunland Dr.	Sequim	No	Clallam	55 Yrs	WA	98382

PARENTS

28. FATHER'S NAME—FIRST, MIDDLE, LAST	29. MOTHER'S NAME—FIRST, MIDDLE, MAIDEN SURNAME
Thomas A. McRoberts	Mary Robinson

DISPOSITION

30. INFORMANT—NAME	31. MAILING ADDRESS STREET OR RFD NO	CITY OR TOWN	STATE	ZIP
Sandra Sowers	18801 86th Place West,	Edmonds, WA		98026

32. BURIAL, CREMATION, REMOVAL, OTHER (Specify)	33. DATE (Mo. Day, Yr)	34. CEMETERY/CREMATORY—NAME	35. LOCATION—CITY/TOWN, STATE
Cremation	12/7/93	Mt. Angeles Crematory	Port Angeles, WA 98362

36. FUNERAL DIRECTOR SIGNATURE	37. NAME OF FACILITY	38. ADDRESS OF FACILITY
X1584 Larry P. Weil	Olympic Cremation Association	PO 340 Port Angeles, WA 98362

CERTIFIER

TO BE COMPLETED ONLY BY **CERTIFYING PHYSICIAN**

39. **TO THE BEST OF MY KNOWLEDGE**, DEATH OCCURRED AT THE TIME, DATE AND PLACE AND WAS DUE TO THE CAUSE(S) STATED
SIGNATURE AND TITLE
X Roger Olsen M.D.

40. DATE SIGNED (Mo., Day, Yr): December 6, 1993
41. HOUR OF DEATH (24 Hrs.): 1815 hrs.
42. NAME AND TITLE OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER (Type or Print)

TO BE COMPLETED ONLY BY **MEDICAL EXAMINER OR CORONER**

43. ON THE BASIS OF EXAMINATION AND/OR INVESTIGATION, IN MY OPINION DEATH OCCURRED AT THE TIME, DATE AND PLACE AND WAS DUE TO THE CAUSE(S) STATED
SIGNATURE AND TITLE
X

44. DATE SIGNED (Mo., Day, Yr)
45. HOUR OF DEATH (24 Hrs.)
46. PRONOUNCED DEAD (Mo., Day, Yr)
47. HOUR PRONOUNCED DEAD (24 Hrs.)

48. NAME AND ADDRESS OF CERTIFIER—PHYSICIAN, MEDICAL EXAMINER OR CORONER (Type or Print): Roger Olsen, M.D. 933 N. 5th Sequim, WA 98382
49. ME/CORONER FILE NUMBER

CAUSE OF DEATH

50. ENTER THE DISEASES, INJURIES, OR COMPLICATIONS WHICH CAUSED THE DEATH.

IMMEDIATE CAUSE (Final disease or condition resulting in death)

DO NOT ENTER THE MODE OF DYING, SUCH AS CARDIAC OR RESPIRATORY ARREST, SHOCK, OR HEART FAILURE. LIST ONLY ONE CAUSE ON EACH LINE.
Sequentially list conditions, if any, leading to immediate cause. Enter UNDERLYING CAUSE (Disease or injury which initiated events resulting in death) LAST.

		INTERVAL BETWEEN ONSET AND DEATH
A	Cerebrovascular accident	1 week
	DUE TO, OR AS A CONSEQUENCE OF:	
B	Atherosclerotic Cerebrovascular Disease	10 yrs
	DUE TO, OR AS A CONSEQUENCE OF:	
C		
	DUE TO, OR AS A CONSEQUENCE OF:	
D		

51. OTHER SIGNIFICANT CONDITIONS—CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN ABOVE
52. AUTOPSY? (Yes / No): NO
53. WAS CASE REFERRED TO MEDICAL EXAMINER OR CORONER? (Yes / No): NO

54. ACC, SUICIDE, HOM., UNDET., OR PENDING INVEST. (Specify)	55. INJURY DATE (Mo., Day, Yr)	56. HOUR OF INJURY (24 Hrs.)	57. DESCRIBE HOW INJURY OCCURRED
n/a	n/a	n/a	n/a

58. INJURY AT WORK? (Yes / No)	59. PLACE OF INJURY—AT HOME, FARM, STREET, FACTORY, OFFICE BLDG, ETC. (Specify)	60. LOCATION—STREET OR RFD NO., CITY/TOWN, STATE
n/a	n/a	n/a

61. RECORD AMENDMENT (Registrar use only)
ITEM | DOCUMENTARY EVIDENCE | REVIEWED BY | DATE

62. REGISTRAR

63. DATE RECEIVED (Mo., Day, Yr.): DEC 07 1993

FOR INSTRUCTIONS SEE BACK AND HANDBOOK

DOH 110-008 (Rev. 7/91) (formerly DSHS 9-150)
DOH 01-003 (5/92)

THIS IS A CERTIFIED COPY OF THE RECORD ON FILE WITH CENTER FOR HEALTH STATISTICS. CERTIFIED COPIES MUST HAVE THE OFFICIAL SEAL

Internal Revenue Service
Department of the Treasury
Southwest Region
1160 West 1200 South
Ogden, Ut 84201

Date: March 23, 1995

ETHEL MAE BARKER ESTATE
JOSEPH A SOWERS
18801 86TH PL W
EDMONDS WA 98026-5907

Mail Stop: 4140
Person to Contact:
C. Bossenberger
Telephone Number:
801-629-1004
Not a toll-free number
Hours: 7 a.m. to 3:30 p.m.
Mountain Time
Monday through Friday
Taxpayer Identification Number: [redacted]
Date of Death:
December 4, 1993
Form: 706
State Death Tax Credit:
$7,689.00
Net Federal Estate Tax:
$.00

Federal Estate and Generation-Skipping Transfer Tax Closing Letter

The net Federal Estate Tax and the amount of the State Death Tax Credit are shown above. The federal tax does not include any interest or penalties which may have been assessed. This letter is evidence that the return was either accepted as filed or a correction was made during processing which resulted in the tax liability shown above. This is neither a bill for tax due nor is it a receipt for payment.

You should keep this letter and evidence of payment of the tax as a payment record. Your attorney may need this letter to close any State Probate proceedings. The State Inheritance Tax Authority will generally require a copy of this letter as evidence that a determination has been made of the net Federal Estate Tax liability.

If the executor/personal representative has requested a discharge of personal liability under section 2204 and/or 6905 of the Internal Revenue Code, this letter, along with proof of payment of the net Federal Estate Tax shown above, will establish that the personal liability has been discharged.

This is not a formal closing agreement under Section 7121 of the Internal Revenue Code. However, we will not reopen this return unless; (1) There is evidence of fraud, malfeasance, collusion or misrepresentation of a material fact; (2) A substantial error, based upon an established service position, existing at the time of the prior closing; or (3) other circumstances exist which indicate that a failure to reopen would result in a serious administrative omission.

If you have any questions regarding this letter, please write to the address shown above. Please include a copy of this letter with your inquiry.

Sincerely,

Michael S. Bigelow
Director, Ogden Service Center

60-087

Date: 2-29-96

County: N/A

STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
DES MOINES, IOWA 50319

Estate No. 509831

Probate No. N/A

INHERITANCE TAX CLEARANCE

Estate of: Ethel Mae Barker

Tax Paid: $912.68

Upon examination of the return and the records now on file with the Department it is certified that:

☒ Iowa inheritance tax has been paid in full

☐ No inheritance tax is due the State of Iowa

Joseph Sowers
18801 86th PL
Edmonds, WA 98026

DIRECTOR OF REVENUE

By Wendell R. Dicks

DELAWARE COUNTY, IOWA
FILED
'96 MAR 27 PM 4:12
CLERK OF DISTRICT COURT