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of November A.D., 2008
Carla K. Becker, Auditor
By D. Willman, Deputy
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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Return to &
Preparer Information:
Daniel H. Swift 108 N. Madison Street, PO Box 207, Manchester, Iowa 52057 563-927-4901
Preparer's Name Street Address City State Phone Number

AFFIDAVIT

STATE OF IOWA, COUNTY OF DELAWARE, ss:

I, Jacqueline A. Morehouse, being first duly sworn on oath, do depose and state as follows:

1. I am the daughter of Helen M. Roberts who died on July 22nd, 2002.

2. There was no estate proceedings instituted on account of the Decedent's death.

3. At the time of Decedent's death, Helen M. Roberts held a life interest in the following described real estate, to-wit:

> That part of the North three-fourths (N ¾) of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) of Section Twenty Eight (28), Township Eighty Nine (89) North, Range Five (5), West of the Fifth P.M., lying North of the North line of Acres Street

4. This real estate was owned, and title was vested in this Affiant at the time of the death of Decedent.

5. Pursuant to Section 450.22 of the Iowa Code, no Iowa Inheritance Tax return is required to be filed as there is no federal estate tax filing obligation and the real estate was held and titled to this Affiant subject to Decedent's life use at the time of death and we are individuals who are listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa Inheritance Tax. At the time of Decedent's death, Helen M. Robert's assets were not of sufficient size to require federal estate tax liability.

6. This Affidavit is filed pursuant to Section 450.22, Subsection 4 of the Iowa Code for the purpose of establishing of record non-liability for Iowa Inheritance Tax without the filing of an Inheritance Tax Clearance.

7. This Affidavit is further filed to clear title to the real estate described herein.

Jacqueline A. Morehouse

Subscribed and sworn to before me this 22nd day of October, 2008.

Notary Public in and for the State of Iowa

