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FARM CREDIT SERVICES
1301 W. MAIN ST.
MANCHESTER, IA. 52057

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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

THE IOWA STATE BAR ASSOCIATION
Official Form #356
Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)
Gary N. Jones, 721 W. First Street, Cedar Falls, IA 50613, Phone: (319) 266-3556

Taxpayer Information: (Name and complete address)
Barbara A. Recker, 1914 Hwy 13, Manchester, Iowa 52057

Return Document To: (Name and complete address)
Gary N. Jones, 721 W. First Street, Cedar Falls, IA 50613, Phone: (319) 266-3556

Grantors:

Barbara A. Recker
JEANNE L. RINIKER

Grantees:

ANDREW & MELANIE LOESCHE REVOCABLE TRUST

Legal description: See Page ~~2~~ #3

Document or instrument number of previously recorded documents:

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AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA }
COUNTY OF Delaware } ss:

I, Barbara A. Recker and Jeanne L. Riniker, being first duly sworn on oath, depose and state as follows:

1. I am the Daughters (insert relationship) of Andrew J. Loesche (the "decedent") who died on the 19th day of May, 2009, and have an interest in the real estate described below by virtue of the fact that I am ~~(surviving joint tenant with respect to the real estate described below)~~ (a beneficiary of the Andrew & Melaine Loesche Revocable Trust Trust created by agreement dated November 10, 1993.)
2. There will be no estate proceedings instituted on account of the decedent's death.
3. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the Estate of Andrew J Loesche since (i) there is no federal estate tax filing obligation, and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax , or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other nonprobate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.
4. The following described real estate was owned by ~~(the undersigned and the decedent as joint tenants with rights of survivorship)~~ (the Andrew & Melaine Loesche Trust created by agreement dated November 10, 1993) at the time of Andrew J. Loesche's death:

   See 1 in Addendum

   Locally known as
   Farmland in Delaware County
5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance.
6. This Affidavit is further filed to clear title to the real estate described herein.
7. I hereby request that the Auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code

Trustee Trustee
Barbara A Recker Jeanne L Riniker
Barbara A. Recker & Jeanne L. Riniker Affiant

Subscribed and Sworn to before me this 1 day of MARCH, 2010.

JON J WESSELS
MY COMMISSION EXPIRES
3-24-2013
JON J WESSELS
Notary Public in and for the State of Iowa

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Addendum

1. The East One-half of the Northwest Quarter (E ½ NW ¼) and the Northwest Quarter of the Northeast Quarter (NW ¼ NE ¼) and the West One-half of the Southwest Quarter of the Northeast Quarter (W ½ SW ¼ NE ¼) and the East One-half of the Southwest Quarter (E ½ SW ¼) and the Southwest Quarter of the Southeast Quarter (SW ¼ SE ¼) and the West One-half of the Northwest Quarter of the Southeast Quarter (W ½ NW ¼ SE ¼) of Section 17, and that part of the North One-half of the Northeast Quarter of the Northwest Quarter (N ½ NE ¼ NW ¼) of Section 20, lying East of Highway 13, except commencing at the quarter section corner on the line between said Sections 17 and 20, thence West on said line 9 chains 88 links, thence South 10 chains, thence East 10 chains to the quarter section line, thence North 10 chains to the beginning, and further excepting a strip of land described as commencing at above described quarter section corner, thence East 10 chains on the section line, thence North 1 chain, thence West 10 chains, thence South 50 links, thence West 9 chains 88 links, thence South 50 links, thence East on section line 9 chains 88 links to point of beginning; also all that part of the Southwest Quarter of the Northeast Quarter of the Northwest Quarter (SW ¼ NE ¼ NW ¼) of Section 20, lying North of the Jones Road and East of Highway 13, all in Township Eighty-nine North (T 89 N), Range Five West (R 5 W) of the 5th P.M., Delaware County, Iowa.