Entered for taxation 13 day
of January A.D. 2012
Carla K Bodine Auditor
By A Rowe Deputy

Book 2012 Page 126

Document 2012 126 Type 06 010 Pages 3
Date 1/12/2012 Time 12:42:45PM
Rec Amt $17.00 AUD AMT $5.00 SP.

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)
John C. Compton, 116½ W. Mission St., Box 8, Strawberry Point, IA 52076, Phone: (563) 933-4334

Taxpayer Information: (Name and complete address)
Robert E. Collins, PO Box 475, Heber, AZ 85928

SW 46 5.00
Return Document To: (Name and complete address)
John C. Compton, 116½ W. Mission St., Box 8, Strawberry Point, IA 52076, Phone: (563) 933-4334

Grantors:
Robert E. Collins

Grantees:
~~See Page 2~~ Margaret L. Collins
Margaret L. Collins Trust

Legal description: See Page ~~2~~ 3

Document or instrument number of previously recorded documents:

© The Iowa State Bar Association 2007
IOWADOCS®

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF Iowa
COUNTY OF Delaware } ss:

I, Robert E. Collins, being first duly sworn on oath, depose and state as follows:

1. I am the son (insert relationship) of Margaret L. Collins (the "decedent") who died on the 29th day of July, 2011, 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 Margaret L. Collins Trust created by agreement dated January 26, 1994.)
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 Margaret L. Collins 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 Margaret L. Collins Trust created by agreement dated January 26, 1994) at the time of Margaret L. Collins 's death:

   See 1 in Addendum

   Locally known as
   N/A
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

Robert E. Collins Affiant

Subscribed and Sworn to before me this 27 day of December, 2011.

OFFICIAL SEAL
LINDA HEUETT
NOTARY PUBLIC - State of Arizona
NAVAJO COUNTY
My Comm. Expires Sept. 1, 2014

Notary Public in and for the State of Arizona

© The Iowa State Bar Association 2007
IOWADOCS®

Addendum

1. The Southeast Quarter (SE ¼) of the Southwest Quarter (SW ¼), the Southwest Quarter (SW ¼) of the Southeast Quarter (SE ¼) and the Southeast Quarter (SE ¼) of the Southeast Quarter (SE ¼); all in Section Six (6), Township Ninety North (T90N), Range Three (3) West of the 5th P.M. in Delaware County, Iowa (subject to easements of record).