Book 2013 Page 2452

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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)
E. Michael Carr, 117 S. Franklin Street, PO Box 333, Manchester, IA 52057, Phone: (563) 927-4164

Taxpayer Information: (Name and complete address)

Return Document To: (Name and complete address)
E. Michael Carr, 117 S. Franklin Street, PO Box 333, Manchester, IA 52057, Phone: (563) 927-4164

Grantors:
Dennis L. Ahrens

Grantees:
MARTHA L. AHRENS REVOCABLE TRUST

Legal description: See Page 2

Document or instrument number of previously recorded documents:

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AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA
} ss:
COUNTY OF DELAWARE

I, Dennis L. Ahrens, being first duly sworn on oath, depose and state as follows:

1. I am the and and trustee (insert relationship) of Martha L. Ahrens (the "decedent") who died on the 13th day of February, 2013, 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 Martha L. Ahrens Revocable Trust Trust created by agreement dated December 24, 2003.)
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 Martha L. Ahrens 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 Martha L. Ahrens Revocable Trust created by agreement dated December 24, 2003) at the time of Martha L. Ahrens's death:

   The Southwest Quarter (SW¼) of Section Four (4) and the Southeast Quarter (SE¼) of Section Five (5) all in Township Eighty nine North (T89N) Range Six (6) West of the Fifth Principal Meridian, Delaware County, Iowa

   Locally known as
   1650 120th Avenue, Dundee, Iowa 52038
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

Dennis L. Ahrens, Affiant

Signed and sworn to (or affirmed) before me this 24th day of July, 2013, by Dennis L. Ahrens.

STAMP

E. MICHAEL CARR
Commission Number 222
My Commission Expires
December 10, 2013

E. Michael Carr, Notary Public
My commission expires: 12-10-2013

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