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Document 2014 1750 Type 06 010 Pages 4
Date 7/21/2014 Time 9:24:57AM
Rec Amt $22.00

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared By and **Return to**: Janice J. Kerkove, PO Box 2804, Cedar Rapids, Iowa 52406-2804, (319) 363-0101

SPACE ABOVE THIS LINE FOR RECORDER

Grantor: Janice J. Kerkove
Grantee: Myron C. Zumbach Family Trust

AFFIDAVIT TO RECORD FEDERAL ESTATE TAX CLOSING LETTER

RE: SEE LEGAL DESCRIPTIONS ON ATTACHED EXHIBIT "A" ON PAGE 4

STATE OF IOWA)
) ss
COUNTY OF LINN)

The undersigned, being first duly sworn upon oath, deposes and states the following:

1. That Myron C. Zumbach, a resident of the State of Iowa, died on June 11, 2013, survived by his spouse Carol M. Zumbach.

2. That I act as attorney for Myron L. Zumbach and Rose Z. Bacon in their capacity as Co-Trustees of the Myron C. Zumbach Trust u/d/o 09/30/2002 (previously known as the Myron C. Zumbach Revocable Trust u/d/o 09/30/2002), in their capacity as Co-Trustees of the Carol M. Zumbach Revocable Trust u/d/o 09/30/2002, and in their capacity as Co-Trustees of the Myron C. Zumbach Family Trust.

3. That the Co-Trustees previously recorded an Affidavit advising that there was no obligation to file a Federal 706 Estate Tax Return as a result of the death of Myron C. Zumbach and there was no federal estate tax due and owing in connection with the death of Myron C. Zumbach.

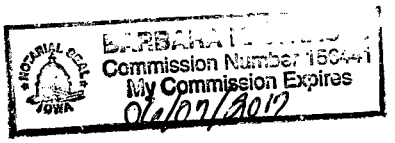
4. That the Co-Trustees elected to file a Federal 706 Estate Tax Return solely for the purpose of transferring the decedent's unused exemption to the surviving spouse. The Federal Estate Tax Closing Letter issued in response to that tax filing is attached hereto.

Dated this 15th day of July, 2014.

Janice J. Kerkove

STATE OF IOWA, COUNTY OF LINN, ss:

This instrument was acknowledged before me on July 15, 2014, by Janice J. Kerkove as attorney for Myron L. Zumbach and Rose Z. Bacon, in their capacity as Co-Trustees of the Trusts referenced above.



Notary Public in and for said State

RECEIVED
JUL - 7 2014

Internal Revenue Service
Cincinnati, OH 45999

Department of the Treasury

Person to Contact:
Terry W Brewer

Employee Identification Number:
1000196845

Contact Telephone Number (Toll Free):
1-866-699-4083

Date: 07/04/2014

Estate Name:
MYRON C ZUMBACH

Social Security Number:
[redacted]

Date of Death:
06/11/2013

JANICE J KERKOVE
2007 FIRST AVE SE
CEDAR RAPIDS, IA 52406

Estate Tax Closing Document
(Not a bill for tax due)

We have made the following determination on the estate tax return referenced above.

Net Estate Tax	*$	0.00
State Death Tax Credit/Deduction**	*$	0.00
Generation-Skipping Tax	*$	0.00

*These figures do not include any interest and penalties that may be charged.
** For dates of death after 12/31/04, this amount represents the State Death Tax Deduction.

This letter is evidence that the Federal Estate Tax Return has either been accepted as filed or has been accepted after an adjustment to which you have agreed. You should keep this letter as a permanent record. You may need it to close probate proceedings, transfer title to property and/or settle state taxes.

If the estate elects and qualifies to pay the estate tax in installments under Internal Revenue Code section 6166 and the IRS has not contacted you, the IRS will contact you to determine whether the estate is required to provide a bond, or alternatively a special extended lien under section 6324A, and may request additional financial information to make this determination. The IRS will continue to monitor whether the government's interest is at risk throughout the section 6166 installment payment period.

This letter is not proof that any amount of tax due has been paid. If you have requested a discharge from personal liability under section 2204, proof of full payment of the amounts shown above (plus applicable interest and penalties) releases you of personal liability. If payment is not timely made or the time for payment is extended under sections 6161, 6163, or 6166, there is a lien on all estate property for the federal estate tax due for 10 years from the date of death or until the entire balance is paid, whichever date is earlier.

We will not reopen or examine this return unless you notify us of changes to the return or there is: (1) evidence of fraud, malfeasance, collusion, concealment, or misrepresentation of a material fact; (2) a clearly defined substantial error based upon established Internal Revenue Service position; or (3) a serious administrative error. (See Revenue Procedure 2005-32, 2005-1 Cumulative Bulletin 1206.)

Sincerely,

Vernon S Williamson
Director, Campus Compliance Operations

REDACTED

EXHIBIT "A"

Tract 1 - 235 acres, more or less, consisting of farm land, personal residence and outbuildings, located in Section 26 of Hazel Green Township in Delaware County, Iowa and legally described as:

THE EAST ONE-HALF OF THE SOUTHWEST QUARTER (E½ SW¼) AND THE EAST ONE-HALF OF THE NORTHWEST QUARTER (E½ NW¼) AND THE SOUTH ONE-HALF OF THE SOUTHEAST QUARTER (S½ SE¼), SECTION TWENTY-SIX (26), TOWNSHIP EIGHTY-SEVEN (87), NORTH, RANGE FIVE (5) WEST OF THE FIFTH P.M., SUBJECT TO EXISTING HIGHWAYS, COVENANTS, EASEMENTS AND RESTRICTIONS OF RECORD.

Tract 2 - 113.48 acres, more or less, located in Section 34 of Hazel Green Township in Delaware County, Iowa and legally described as:

THE EAST ONE-HALF (E½) OF THE SOUTHEAST QUARTER (SE¼), AND THE SOUTHEAST QUARTER (SE¼) OF THE NORTHEAST QUARTER (NE¼) OF SECTION THIRTY-FOUR (34) TOWNSHIP EIGHTY-SEVEN (87) NORTH, RANGE FIVE (5), WEST OF THE FIFTH P.M., EXCEPTING THEREFROM THE FOLLOWING:

THAT PART OF THE NORTHEAST QUARTER (NE¼) OF THE SOUTHEAST QUARTER (SE¼) OF SECTION THIRTY FOUR (34), TOWNSHIP EIGHTY SEVEN (87) NORTH, RANGE FIVE (5), WEST OF THE FIFTH PRINCIPAL MERIDIAN, DESCRIBED AS COMMENCING AT A POINT ON THE EAST LINE OF THE SOUTHEAST QUARTER (SE¼) AT A POINT ONE THOUSAND NINE HUNDRED EIGHTY SIX (1986.0) FEET NORTH OF THE SOUTHEAST CORNER THEREOF, THENCE RUNNING WEST TWO HUNDRED EIGHTY (280.0) FEET, THENCE NORTH THREE HUNDRED TWENTY (320.0) FEET, THENCE EAST TWO HUNDRED EIGHTY (280.0) FEET TO A POINT ON THE EAST LINE OF THE SAID SOUTHEAST QUARTER (*SE¼.*), THENCE SOUTH THREE HUNDRED TWENTY (320.0) FEET TO THE POINT OF BEGINNING. SUBJECT TO EASEMENTS OF RECORD.

Tract 3 - 113.26 acres, more or less, located in Section 14 of Hazel Green Township in Delaware County, Iowa and legally described as:

THE EAST ONE-HALF (E½) OF THE SOUTHEAST QUARTER (SE¼) AND THE SOUTHWEST QUARTER (SW*¼)* OF THE SOUTHEAST QUARTER (SE¼) OF SECTION FOURTEEN (14), TOWNSHIP EIGHTY SEVEN (87) NORTH, RANGE FIVE (5), WEST OF THE FIFTH P.M., EXCEPT PARCEL A, PART OF THE SE¼ OF THE SE¼, AND PART OF THE SW¼ OF THE SE¼ OF SECTION 14, T87N, R5W OF THE FIFTH P.M., DELAWARE COUNTY, IOWA, ACCORDING TO PLAT RECORDED IN BOOK 8 PLATS, PAGE 95.