

5. Form 706, United States Estate Tax return, **IS NOT** required to be filed as a result of the death of the Decedent.
6. An Iowa inheritance tax return **IS NOT** required to be filed pursuant to Iowa Code Section 450.22 subsection 3.

Dated: 12-18-22

Bryan C Mescher
Bryan C. Mescher

This record was acknowledged before me on 12/18/22, by Bryan C. Mescher.

Cindy M. Stanford
Notary Public in and for said State

