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LISA SMITH, COUNTY RECORDER  
MADISON 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)

Jerrold B. Oliver, P.O. Box 230, Winterset, IA 50273, Phone: (515) 462-3731

**Taxpayer Information:** (name and complete address)

✓ **Return Document To:** (name and complete address)

Jerrold B. Oliver, PO BOX 230, Winterset, IA 50273

**Grantors:**

Douglas Lambert

**Grantees:**

See Page 2

**Legal Description:** See Page 2

**Document or instrument number of previously recorded documents:**

**AFFIDAVIT THAT NO INHERITANCE TAX IS DUE**

STATE OF IOWA

ss:

COUNTY OF EL PASO

I, Douglas Lambert, being first duly sworn on oath, depose and state as follows:

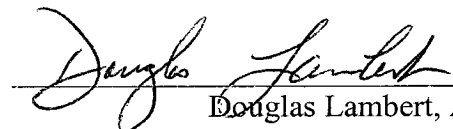
1. I am the son of Calvin G. Lambert (the "decedent") who died on the 20th day of September, 2006, and have an interest in the real estate described below by virtue of the fact that I am the Trustee of the Trust Agreement dated April 5, 2005.
2. There will be no estate proceedings instituted on account 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 Calvin G. Lambert 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 a beneficiary of the Calvin G. Lambert and Betty Lambert Living Trust created by agreement dated April 5, 2005 at the time of Calvin G. Lambert's death:

Lot Nine (9) of West Court Second Addition to Winterset, Madison County, Iowa

Locally known as 100 N 10th Ave., Winterset, IA

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.

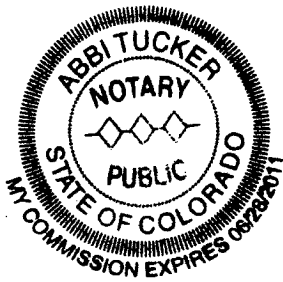
4. This Affidavit is further filed to clear title to the real estate described herein.
5. I hereby request that the Auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code

  
Douglas Lambert, Affiant

Subscribed and Sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 2009.

\_\_\_\_\_  
Notary Public in and for the State of Iowa

Subscribed and Sworn to before me this 27<sup>th</sup> day of July  
2009.



Abbi Tucker

Notary Public in and for the  
State of ~~Iowa~~ Colorado.

County of El Paso