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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

CHEK

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)

Clarence G. Lucas, 209 W Jefferson, Winterset, IA 50273

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

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

Grantors:

Clarence G. Lucas

Grantees:

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 MADISON

I, Clarence G. Lucas, being first duly sworn on oath, depose and state as follows:

1. I am the husband of Bellezora Lucas (the "decedent") who died on the 17th day of April, 2009, and have an interest in the real estate described below by virtue of the fact that I am a beneficiary of the Clarence and Bellezora Lucas Revocable Trust created by agreement dated August 29, 1991. There will be no estate proceedings instituted on account of the decedent's death.
2. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the Estate of Bellezora Lucas 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.
3. The following described real estate was owned by The Clarence and Bellezora Lucas Revocable Trust Trust created by agreement dated August 29, 1991, at the time of Bellezora Lucas' death:

See Exhibit "A" Attached

Locally known as 1101 W Jefferson, Winterset, IA 50273

4. 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.
5. This Affidavit is further filed to clear title to the real estate described herein.

Clarence G. Lucas
Clarence G. Lucas, Affiant

Subscribed and Sworn to before me this 11 day of Sept, 2009.

Jerrold B. Oliver
Notary Public in and for the State of Iowa

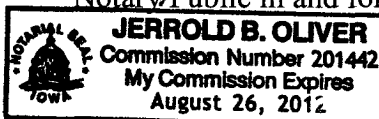


EXHIBIT "A"

A tract of land commencing 871 feet and 8 inches West and 553 feet South of the Northeast corner of the Southwest Quarter (¼) of Section Thirty-six (36) in Township Seventy-six (76) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa, thence South 173 feet to the middle of the road, thence West 131 feet, thence North 173 feet, thence East 131 feet to the point of beginning.