

Document 2008 3501

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Rec Amt \$17.00 Aud Amt \$5.00

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LISA SMITH, COUNTY RECORDER
MADISON 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)

Gaylene Stephens, 2323 Elmwood, 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:

See Page 2

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

COUNTY OF MADISON

}
SS:

I, Gaylene Stephens, being first duly sworn on oath, depose and state as follows:

1. I am the Spouse (insert relationship) of William A. Stephens (the "decedent") who died on the 24th day of June, 2006, 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-Trust-created-by-agreement-dated-)
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 William A. Stephens 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 Trust-created-by-agreement-dated-) at the time of William A. Stephens's death:

See 1 in Addendum

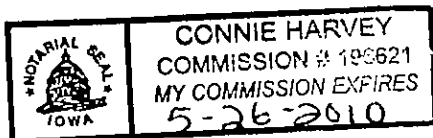
Locally known as

2323 Elmwood Ave., Winterset, IA 50273

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

Gaylene Stephens
Gaylene Stephens Affiant

Subscribed and Sworn to before me this 13th day of November, 2008.



Connie Harvey
Notary Public in and for the State of Iowa

Addendum



1. The North Half ($\frac{1}{2}$) of the Northeast Quarter ($\frac{1}{4}$) of Section Ten (10), in Township Seventy-five (75) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa