

ENTERED FOR TAXATION  
THIS 13 DAY OF 03/2006  
Debbie Cookman  
DEPUTY AUDITOR

Document 2006 1034

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Rec Amt \$12.00 Aud Amt \$5.00

MICHELLE UTSLER, COUNTY RECORDER  
MADISON IOWA

COMPUTER	<input checked="" type="checkbox"/>
RECORDED	<input checked="" type="checkbox"/>
COMPARED	<input type="checkbox"/>

**AFFIDAVIT OF SURVIVING SPOUSE/NO INHERITANCE TAX DUE**  
Recorder's Cover Sheet

**Preparer Information:**

JOHN E. CASPER, 223 EAST COURT AVENUE, WINTERSSET, (515) 462-4912

**Taxpayer Information:**

Nelda Waller  
1535 Quarry Trail  
Winterset, IA 50273

**Return Address**

John E. Casper  
PO Box 67  
Winterset, IA 50273

**Grantors:**

Nelda Waller

**Grantees:**

Nelda Waller

**Legal Description:** The South Half (1/2) of Lots One (1) and Two (2) in Block Ten (10) in Ptizer and Knight's Addition to the City of Winterset, Iowa

**Document or instrument number if applicable:**

AFFIDAVIT OF SURVIVING SPOUSE/NO INHERITANCE TAX DUE

STATE OF IOWA

: SS

MADISON COUNTY

I, Nelda Waller, being first duly sworn on oath, depose and state as follows:

I am the surviving spouse of David Theodore Waller who died on the 4<sup>th</sup> day of July, 2005, and have an interest in the real estate described below; by virtue of the fact that I am the surviving joint tenant with respect to the real estate described below.

There will be no estate proceedings instituted on account of the decedent's death.

Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the estate of David Theodore Waller (1) there is no federal estate filing obligation, and (2) 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 non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

The following described real estate was owned by the undersigned and the decedent as joint tenants with right of survivorship at the time of David Theodore Waller's death:

**The South Half (1/2) of Lots One (1) and Two (2) in Block Ten (10) in Pitzer and Knight's Addition to the City of Winterset, Iowa**

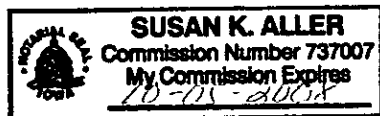
This affidavit is further filed pursuant to Section 450.22, subsection 4 of the Iowa Code for purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance.


This affidavit is further filed to clear title to the real estate described herein.

I hereby request that the recorder enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

  
Nelda Waller

Subscribed and sworn to before me this 17<sup>th</sup> day of March, 2006.



  
Notary Public in and for the State of Iowa