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ANNO  
SCAN  
CHEK

LISA SMITH, COUNTY RECORDER  
MADISON IOWA

Prepared by: Jerrold B. Oliver, POB 230, Winterset, IA 50273 515/462-3731

✓Return to: Jerrold B. Oliver, POB 230, Winterset, IA 50273 515/462-3731

**AFFIDAVIT THAT NO INHERITANCE TAX IS DUE**

STATE OF IOWA :  
 : ss  
MADISON COUNTY :


I, Rolland W. Jamison, being first duly sworn on oath, depose and state as follows:

1. I am the husband of Carolyn Jamison, who died on the 19<sup>th</sup> day of October, 2006, and have an interest in the real estate described below by virtue of the fact that I am a beneficiary of the Jamison Revocable Trust created under the Trust Agreement dated August 9, 2002.
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 Carolyn Jamison 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 owned by the Jamison Revocable Trust created under the Trust Agreement dated August 9, 2002, at the time of Carolyn Jamison's death:

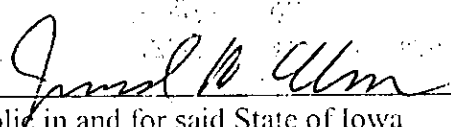
Lot Six (6) of West End Townhomes Addition, an Addition to the City of Winterset, Madison County, Iowa

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.

  
Rolland W. Jamison

STATE OF IOWA, COUNTY OF MADISON

This instrument was acknowledged before me on this 22 of Jan, 2007, by Rolland W. Jamison.

  
Notary Public in and for said State of Iowa

