

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 :

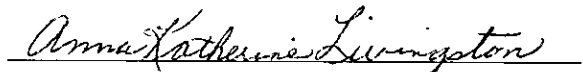
I, Anna Katherine Livingston, being first duly sworn on oath, depose and state as follows:

1. I am the wife of Jack Livingston, who died on the 11th day of February, 2007, and have an interest in the real estate described below by virtue of Warranty Deed dated March 27, 2003, and filed April 1, 2003, in Book 2003, Page 1850 of the Recorder's Office of Madison County, Iowa.
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 Jack Livingston 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. I request that the Auditor enter the information contained in this Affidavit on the transfer books pursuant to Section 558.66 of the Iowa Code.

5. The following described real estate owned by Jack B. Livingston and Anna Katherine Livingston, at the time of Jack Livingston's death:


The East Three-fourths (E3/4) of the South Half (S1/2) and the South Half (S1/2) of the West Fractional Half (W Fr. 1/2) of the Southwest Quarter (SW1/4) all in Section Thirty (30), Township Seventy-four (74) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M., EXCEPT Parcel "A" in the Northeast Quarter (1/4) of the Southeast Quarter (1/4) of Section Thirty (30), Township Seventy-four (74) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M., Madison County, Iowa

6. 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.
7. This Affidavit is further filed to clear title to the real estate described herein.

  
Anna Katherine Livingston

STATE OF IOWA, COUNTY OF MADISON

This instrument was acknowledged before me on this 10 of March, 2007, by Anna Katherine Livingston.

  
Notary Public in and for said State of Iowa

