

INDX ✓
ANNO
SCAN
CHEK

LISA SMITH, COUNTY RECORDER
MADISON IOWA

Prepared By: Breanna L. Young, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267
✓ *\$ Return TO: " " "*

**AFFIDAVIT OF NONLIABILITY FOR
FEDERAL ESTATE TAX OR IOWA INHERITANCE
OR ESTATE TAX PURSUANT TO IOWA CODE
§ 450.22(4) AND IOWA TITLE STANDARD 9.9**

STATE OF IOWA :
: SS
COUNTY OF MADISON :

✓ Steven K. Martens, being first duly sworn upon oath, states and deposes as follows:

1. I am the sole trustee of the Eugene W. Martens Declaration of Trust dated August 27, 1991 (the "Trust").

2. I am making this Affidavit in connection with the chain of title to the following-described real estate:

And undivided five-sixths (5/6ths) interest in and to the following-described real estate:

The Northwest Quarter (NW 1/4) of Section 16, Township 77 North, 29 West of the 5th P.M., Madison County, Iowa

(the "Real Estate").

3. Eugene W. Martens ("Trustor") conveyed the Real Estate to the Trust pursuant to an instrument recorded on November 5, 1991 in Book 129, at Page 352 in the Office of the Recorder of Madison County.

4. Trustor died on July 10, 2007.

5. There will be no estate proceedings instituted on account of Trustor's death.


6. Pursuant to Iowa Code § 450.22(3), no Iowa inheritance or estate tax return is required to be filed for Trustor because:

- a. There is no federal estate tax filing obligation; and
- b. All of Trustor's assets were held in joint tenancy with right of survivorship solely between Trustor and individuals listed in Iowa Code § 450.9 as individuals who are entirely exempt from Iowa inheritance tax, or pass by beneficiary designation or through any other non-probate transfer solely to individuals listed in Iowa Code § 450.9 as individuals entirely exempt from Iowa inheritance tax.

7. This affidavit is submitted pursuant to Iowa Code § 450.22(4) for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance-tax clearance. This affidavit is further submitted pursuant to Iowa Land Title Standard 9.9 for the purpose of establishing of record nonliability for Iowa estate tax.

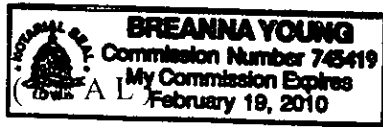
8. United States Estate Tax Return Form 706 is not required to be filed for Trustor.

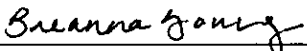
Further your affiant sayeth naught.



Steven K. Martens, Trustee

Subscribed and sworn to before me and in my presence by the said Steven K. Martens this 24th day of August, 2007.





Notary Public in and for the State of Iowa