



Document 2009 3556

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Date 11/24/2009 Time 8:45 AM

Rec Amt \$19.00 Aud Amt \$5.00

INDX

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LISA SMITH, COUNTY RECORDER  
MADISON COUNTY 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)

**/Return Document To:** (name and complete address)

Jerrold B. Oliver, PO BOX 230, Winterset, IA 50273

**Grantors:**

Dale Frank

**Grantees:**

**Legal Description:** See Page 2

**Document or instrument number of previously recorded documents:**

**AFFIDAVIT THAT NO INHERITANCE TAX IS DUE**

STATE OF IOWA

SS:

COUNTY OF MADISON

I, Dale Frank, being first duly sworn on oath, depose and state as follows:

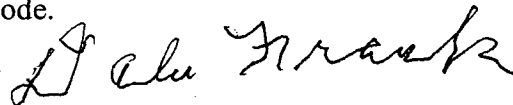
1. I am the Spouse of Esther J. Frank (the "decedent") who died on the the 18th day of October, 2009, and have an interest in the real estate described below by virtue of the fact that I am surviving joint tenant with respect to the real estate described below. There will be no estate proceedings instituted on account of the decedent's death.
2. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the Estate of Esther J. Frank 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.

The following described real estate was owned by Dale Frank and Esther J. Frank as Joint Tenants with Full Rights of Survivorship and not as Tenants in Common at the time of Esther J. Frank's death:

Lot Two (2) and the West 16 feet of Lot One (1) and the East 14 feet of Lot Three (3) of Bond-Peterson Place, an Addition to the Town of Winterset, Madison County, Iowa

Locally known as 415 W Benton, Winterset, IA 50273

3. 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.
4. This Affidavit is further filed to clear title to the real estate described herein.
5. I hereby request that the Auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.



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Dale Frank, Affiant

Subscribed and Sworn to before me this 23 day of Nov, 2009.

*Jerrold B. Oliver*

Notary Public in and for the State of Iowa

