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Book 2010 Page 177 Type 03 008 Pages 2
Date 1/25/2010 Time 4:15 PM
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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA



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)

Duane Stowell, 1019 1st Ave. East, Oskaloosa, IA 502577

✓ **Return Document To:** (Name and complete address)

Jerrold B. Oliver, P.O. Box 230, Winterset, IA 50273, Phone: (515) 462-3731

Grantors:

Duane Stowell

Grantees:

Legal description: See Page 2

Document or instrument number of previously recorded documents:



AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA

COUNTY OF _____

} ss:

I, Duane Stowell, being first duly sworn on oath, depose and state as follows:

1. I am the son (insert relationship) of _____ (the "decedent") who died on the 13th day of December, 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) (a beneficiary of the Trust created by agreement dated _____.)
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 Shirley Stowell 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 was owned by (the undersigned and the decedent as joint tenants with rights of survivorship) (the Trust created by agreement dated _____) at the time of _____'s death:

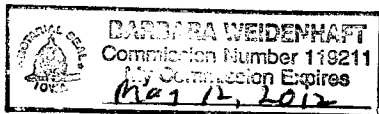
Lot Three (3) and the East Half (E½) of Lot Four (4) of Honor's Acres Second Addition to Winterset, Iowa

Locally known as
1015 W Washington, Winterset, IA

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

Duane Stowell
Duane Stowell Affiant

Subscribed and Sworn to before me this 20th day of January, 2010.



Barbara Weidenhaft
Notary Public in and for the State of Iowa