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)
Sonja I. Estes, 731 W 18th St., #3, Sioux Falls, SD 57105

Return Document To: (Name and complete address)
Jerrold B. Oliver, P.O. Box 230, Winterset, IA 50273, Phone: (515) 462-3731

Grantors: **Grantees:**
Sonja I. Estes   See Page 2

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, Sonja I. Estes , being first duly sworn on oath, depose and state as follows:

1. I am the Wife (insert relationship) of Clarence Estes (the "decedent") who died on the 8th day of September , 1999 , 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 Clarence Estes 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 Clarence Estes 's death:
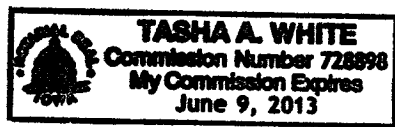
　　See 1 in Addendum

　　Locally known as

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

Sonja I. Estes Affiant

Subscribed and Sworn to before me this 21st day of June , 2010 .

Notary Public in and for the State of Iowa

Addendum

1. Parcel "C" located in the Northwest Quarter (¼) of the Northwest Quarter (¼) of Section Twenty-four (24), Township Seventy-four (74) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa, more particularly described as follows: Beginning at the Northwest corner of Section Twenty-four (24), Township Seventy-four (74) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa; thence North 85°51'07" East along the North line of the Northwest Quarter (¼) of the Northwest Quarter (¼) of said Section Twenty-four (24), 250.66 feet; thence South 0°00'00" West, 1318.37 feet to a point on the South line of the Northwest Quarter (¼) of the Northwest Quarter (¼) of said Section Twenty-four (24); thence South 85°37'45" West along the South line of the Northwest Quarter (¼) of the Northwest Quarter (¼) of said Section Twenty-four (24), 250.73 feet to the Southwest corner of the Northwest Quarter (¼) of the Northwest Quarter (¼) of said Section Twenty-four (24); thence North 0°00'00" East along the West line of the Northwest Quarter (¼) of the Northwest Quarter (¼) of said Section Twenty-four (24), 1319.35 feet to the Point of Beginning. Said Parcel contains 7.569 acres, including 1.320 acres of County Road right-of-way