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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)

Willie Sinnwell, 2267 Terrace Ave., Winterset, IA 50273

Return Document To: (Name and complete address)

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

Grantors:

Willie L. Sinnwell

Kenneth V. Sinnwell, Deceased

Grantees:

Willie L. Sinnwell

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 MADISON

} ss:

I, Willie L. Sinnwell, being first duly sworn on oath, depose and state as follows:

1. I am the Spouse (insert relationship) of Kenneth V. Sinnwell (the "decedent") who died on the 28th day of June, 2010, 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 Kenneth V. Sinnwell 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 Kenneth V. Sinnwell's death:
See Legal Description Attached

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

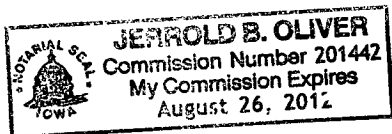
Willie L. Sinnwell

Willie L. Sinnwell Affiant

Subscribed and Sworn to before me this 27 day of July, 2010.

Jerrold B. Oliver

Jerrold B. Oliver
Notary Public in and for the State of Iowa



Commencing at a point 1,985 feet North of the Southeast corner of Section Six (6), in Township Seventy-Five (75) North, Range Twenty-Six (26) West of the 5th P.M., Madison County, Iowa, thence continuing North 350.65 feet, thence South 88 degrees 02 minutes West 784.90 feet, thence North 12 degrees 53 minutes West 264.46 feet, thence South 82 degrees 26 minutes West 484.51 feet along a present fence line, thence South 00 degrees 08 minutes East 629.56 feet along the West line of the Northeast Quarter (1/4) of the Southeast Quarter (1/4) of said Section Six (6), thence North 85 degrees 10 minutes East 1,326.95 feet to the point of beginning, containing 14.44 acres including 0.27 acres of county road right-of-way, and being a part of the Northeast Quarter (1/4) of the Southeast Quarter (1/4) of said Section Six (6).

AND

The Northeast Quarter (NE $\frac{1}{4}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section Twenty-nine (29) and the Southeast Quarter (SE $\frac{1}{4}$) of the Southeast Quarter (SE $\frac{1}{4}$) of Section Twenty (20), all in Township Seventy-six (76) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa

AND

The Northeast Quarter (NE $\frac{1}{4}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section Twenty-nine (29) and the Southeast Quarter (SE $\frac{1}{4}$) of the Southeast Quarter (SE $\frac{1}{4}$) of Section Twenty (20), all in Township Seventy-six (76) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa

AND

The South Half ($\frac{1}{2}$) of the South Half ($\frac{1}{2}$) of the Northeast Quarter ($\frac{1}{4}$) of the Southeast Quarter ($\frac{1}{4}$) of Section Six (6), in Township Seventy-five (75) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa