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LISA SMITH. COUNTY RECORDER  
MADISON IOWA

Prepared by: Jerrold B. Oliver, POB 230, Winterset, IA 50273 515/462-3731

✓ Return to: Jerrold B. Oliver, POB 230, Winterset, IA 50273

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**AFFIDAVIT THAT NO INHERITANCE TAX IS DUE**

**STATE OF IOWA** :  
: ss  
**MADISON COUNTY** :

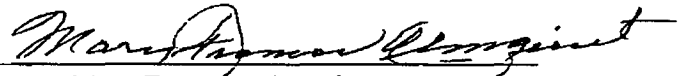
I, Mary Frances Almquist, being first duly sworn on oath, depose and state as follows:

1. I am the wife of Glen Almquist who died on the 13th day of January, 2009, and have an interest in the real estate described below by virtue of the fact that I am a beneficiary of the Last Will and Testament of Glen Almquist.
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 Glen Almquist 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 Glen Almquist and Mary Frances Almquist, husband and wife as JOINT TENANTS, at the time of death of Glen

Almquist:

Commencing at a point 8 rods West of the Northeast corner of a tract described as follows, to-wit: all that part of the North Half (1/2) of the Southwest Quarter (1/4) of Section 36 in Township 76 North, of Range 28 West of the 5<sup>th</sup> P.M., lying and being South of the State Road, leading West from the City of Winterset to Council Bluffs, Iowa, said State Road being on a direct line with a continuation due Westward of Jefferson Street in said City of Winterset, running thence West from said point of beginning on a South line of said Jefferson Street so extended Westward a distance of 90 feet, thence South 132 feet, thence East 90 feet, thence North 132 feet to the place of beginning.

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.

  
Mary Frances Almquist

STATE OF IOWA, COUNTY OF MADISON

This instrument was acknowledged before me on this 16 day of Feb,  
2009 by Mary Frances Almquist.



Notary Public in and for said State of Iowa

