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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)

Brian R. Johnsen (jw), 30 N 8th Street, PO Box 337, Humboldt, IA 50548, Phone: (515) 332-1157

**Taxpayer Information:** (Name and complete address)

Bruce Eastman, 2736 Florida Avenue, Humboldt, IA 50548

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

Brian R. Johnsen (jw), 30 N 8th Street, PO Box 337, Humboldt, IA 50548, Phone: (515) 332-1157

**Grantors:**

Bruce Eastman

**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 HUMBOLDT



ss:

I, Bruce Eastman, being first duly sworn on oath, depose and state as follows:

1. I am the Son (insert relationship) of Homer J. Eastman (the "decedent") who died on the 27th 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)~~ (a beneficiary of the Homer J. Eastman Revocable Trust Trust created by agreement dated May 19, 2004.)
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 Homer J. Eastman 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 Homer J. Eastman Revocable Trust created by agreement dated May 19, 2004) at the time of Homer J. Eastman's death:

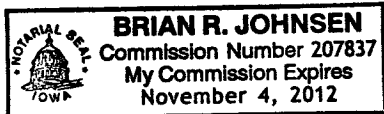
Lot 9, Block 18, West Addition to the Town of Winterset, Madison County, Iowa.

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

Bruce Eastman Affiant

Subscribed and Sworn to before me this 17<sup>th</sup> day of December, 2010.



Brian R. Johnsen  
Notary Public in and for the State of Iowa