



Document 2012 3151

Book 2012 Page 3151 Type 06 009 Pages 2
Date 10/19/2012 Time 11:24 AM
Rec Amt \$12.00

INDX ✓
ANNO
SCAN
CHEK

LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

Prepared By: Mark R. Gray, 213 N. Ankeny Blvd., Suite 100, Ankeny, IA 50023-1749, 964-3633
✓ RETURNED TO: Mark R. Gray, 213 N. Ankeny Blvd., Suite 100, Ankeny IA 50023-1749
Send Tax Notices To: M. Lynne Carlson, 2834 W. First Ankeny, IA 50023

STATE OF IOWA)
)SS.
COUNTY OF POLK)

AFFIDAVIT
NO INHERITANCE TAX DUE

I, Margaret Lynne Carlson, being first duly sworn and placed upon my oath, most solemnly and sincerely depose and state as follows:

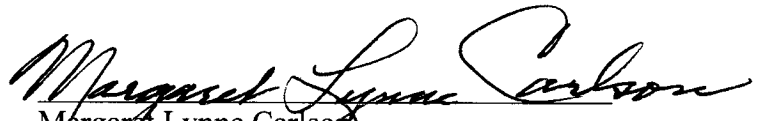
1. That I am the surviving spouse of Rodney R. Carlson (the "Decedent"), who died on the 14th day of March, 2012 and have or succeed to an interest in the assets of the Decedent, including the real estate described below, by virtue of the fact I am a beneficiary of the Rodney R. Carlson Trust.

2. That there will be no estate proceedings instituted on account of the Decedent's death because all of the Decedent's assets either (i) 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 (ii) passed by beneficiary designation, pursuant to a Trust intended to pass the Decedent's property at death, or by any other non-probate transfer, solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.


3. That pursuant to Sections Section 450.22(4) and/or 450.53, the Iowa Code, no inheritance tax return is required to be filed in the matter of the death of the Decedent because (i) the estate does not have a federal estate tax filing obligation, and (ii) all of the estate or trust assets pass solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.
4. That the following described real estate was owned by the Rodney R. Carlson Trust dated June 16, 2006 at the time of the Decedent's death:

The Southwest Quarter (1/4) of Section Twenty-nine (29), except the South 300 feet of the West 290.4 feet of the Southwest Quarter (1/4) of the Southwest Quarter (1/4); AND the Northwest Quarter (1/4) of the Northwest Quarter (1/4) except the South 30 acres thereof of Section Thirty-two (32), all in Township Seventy-five (75) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa;
5. That the value of said real estate as of the date of death was approximately \$600,000; and the value of the assets of the Decedent for Federal Estate Tax Purposes as of the date of death were less than approximately \$1,500,000.
6. That this Affidavit is filed pursuant to Section 450.22(4) and/or 450.53 of the Iowa Code to establish of record that no Inheritance Tax Return is required to be filed, and no Inheritance Tax liability attaches to the above described real estate.
7. **TRANSFER BOOKS.** This Affidavit is given for Estate and/or Inheritance Tax Purposes, only, and no transfer is requested.

AND FURTHER, AFFIANT SAYETH NAUGHT.


Margaret Lynne Carlson

Subscribed and sworn to before me this 11th day of
October, 2012.


Notary Public in and for the State of Iowa

