

LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

✓ Prepared By: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267
Return Document To: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072

**AFFIDAVIT OF NONLIABILITY FOR
FEDERAL ESTATE TAX, IOWA ESTATE TAX
AND IOWA INHERITANCE TAX**

STATE OF IOWA)
) SS
MADISON COUNTY)

I, Samuel H. Braland, being duly sworn on oath depose and state as follows:

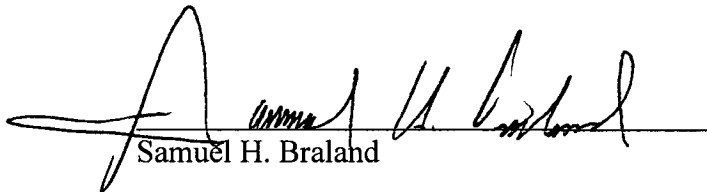
1. I am making this affidavit in connection with the chain of title to the following described real estate, to-wit:

Lot Six (6) in Block Four (4) of North Addition to the Town of Winterset,
Madison County, Iowa.

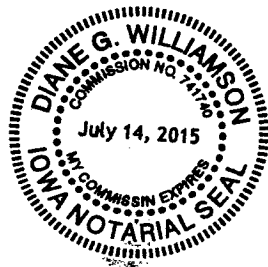
2. I am an attorney-at-law duly licensed to practice in the State of Iowa, and I maintain my office in the City of Earlham, Madison County, Iowa. I am the designated attorney for the Estate of Michael J. McNamara, deceased, pending in the Iowa District Court For Madison County, ESPRO 12583. I affirmatively state that the aggregate gross value of all property interests owned by Michael J. McNamara at the time of his death was below the filing requirements of a federal estate return and Iowa estate tax return, and that Michael J. McNamara's estate is not subject to federal estate tax or Iowa estate tax. Form 706, United States Estate Tax Return, is not required to be filed for Michael J. McNamara.

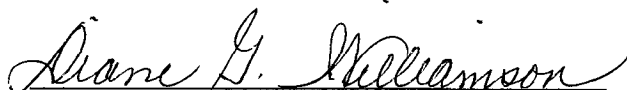
3. I further affirmatively state that all assets of Michael J. McNamara, probate and nonprobate, passing as a result of his death passed to individuals listed in Section 450.9, Code of Iowa, who are entirely exempt from Iowa inheritance tax, and pursuant to Section 450.22(3), Code of Iowa, no Iowa inheritance/estate tax return is required to be filed for Michael J. McNamara.

Further this affiant sayeth not.


Samuel H. Braland

Subscribed and sworn to before me and in my presence by the said Samuel H. Braland this 5th day of April, 2013.




Notary Public in and for the State of Iowa.