



Document 2014 2943

Book 2014 Page 2943 Type 06 009 Pages 2

Date 11/20/2014 Time 11:19 AM

Rec Amt \$12.00

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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

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

Return To: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072

**AFFIDAVIT OF TRUSTEES
AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX
AND OF NONLIABILITY FOR IOWA INHERITANCE/ESTATE
TAX PURSUANT TO SECTION 450.22(4), CODE OF IOWA.**

STATE OF IOWA : STATE OF OHIO :
: SS : SS
COUNTY OF MADISON : COUNTY OF STARK :

Come now Dorothy D. Dirksen and Eleanor D. Hess, who on oath depose and state:

We are making this Affidavit in connection with the chain of title to the following described real estate, to-wit:

An undivided one-half interest in and to:

The East One-half of the Southeast Quarter (E½ SE¼) of Section 10, Township 77 North, Range 29 West of the 5th P.M., Madison County, Iowa.

1. Dorothy D. Dirksen and Eleanor D. Hess are the trustees of the Howard B. Benz Trust dated July 18, 2005 to which the above described real estate was conveyed pursuant to an instrument recorded on July 22, 2005 in Book 2005, Page 3423, in the Office of the Recorder of Madison County, Iowa.

2. Dorothy D. Dirksen and Eleanor D. Hess are the presently existing trustees under the Howard B. Benz Trust dated July 18, 2005. Howard B. Benz was the original trustee of said trust. Howard B. Benz passed away on May 22, 2013 and Dorothy D. Dirksen and Eleanor D. Hess are the successor co-trustees of said trust. The Howard B. Benz Trust dated July 18, 2005 terminates as a result of the death of Howard B. Benz, and the above described real estate is being transferred and distributed to Dorothy D. Dirksen and Eleanor D. Hess in accordance with the terms of the trust instrument as a part of the winding up and distribution of said trust. Dorothy D. Dirksen and Eleanor D. Hess as trustees are authorized to transfer the above described real estate to Dorothy D. Dirksen and Eleanor D. Hess without any limitation or qualification whatsoever.

3. The Howard B. Benz Trust dated July 18, 2005 is in existence, and Dorothy D. Dirksen and Eleanor D. Hess, as trustees, are authorized to transfer the real estate as described in paragraph 2, free and clear of any adverse claims.

4. The grantor of the trust, Howard B. Benz, passed away on May 22, 2013, and as result of his death the trust is now irrevocable. None of the beneficiaries of the trust are deceased, except Howard B. Benz.

5. Pursuant to Section 450.22(3) of the Code of Iowa, no Iowa inheritance/estate tax return is required to be filed for Howard B. Benz 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 Code of Iowa 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.

6. This affidavit is filed pursuant to Section 450.22(4) of the Code of Iowa for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance. This affidavit is further filed to clear title to the real estate described herein.

7. Form 706, United States Estate Tax Return, is not required to be filed for Howard B. Benz.

Further these affiants sayeth not. Dated this 28th day of August, 2014.

Dorothy D. Dirksen
Dorothy D. Dirksen

Eleanor D. Hess
Eleanor D. Hess

Subscribed and sworn to before me and in my presence by the said Eleanor D. Hess this 28th day of August, 2014.



Samuel H. Braland
Notary Public in and for the State of Iowa.

Subscribed and sworn to before me and in my presence by the said Dorothy D. Dirksen this 20th day of ~~September~~ ^{October}, 2014.

Roger R Pitre
Notary Public in and for the State of Ohio.

