CLERK'S CERTIFICATE

IND.
REC.
PAGE

STATE OF IOWA
Polk County } ss.

I, Clark R. Rasmussen, Clerk of the District Court, within and for the County and State aforesaid, do hereby certify the foregoing to be a full, true and complete copy of

PRELIMINARY INHERITANCE TAX REPORT & INVENTORY AND INHERITANCE TAX CERTIFICATE, IN THE MATTER OF THE CIT OF VERNON E. DANIEL, BEING NO. 25-87.

Compared

FILED NO. 1569
BOOK 32 PAGE 769
1980 MAR 18 PM 12:11
MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $24.00

as full, true, correct and complete, as the same remains of record in my office.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of said District Court this 17th day of MARCH 19 80

Clark R. Rasmussen Clerk of Said Court.

By LaDonna Gilbert Deputy.

ROCH BROTHERS, DES MOINES

60-001

770

In the District Court of the State of Iowa, in and for POLK County

In the Matter of the Estate of

VERNON E. DANIEL

, Deceased

PRELIMINARY INHERITANCE TAX REPORT
AND PROBATE INVENTORY

Probate No. 25-87 Dept. of Rev. No.

Decedent's S.S. No. [redacted]

Estate E.I. No.

COMES NOW the undersigned, executor ( ), administrator ( ), trustee ( ), or other (X) Surviving Spouse
List name(s), address(es), zip. Capacity

and to the Court, reports as follows: C.I.T. Proceeding

Name of Decedent	Age--Years	Last Residence	Date of Death	Testate or Intestate
Vernon E. Daniel	67	321 S.E. Diehl Des Moines, IA	Jan. 4, 1980	In testate

ANSWER ALL QUESTIONS

NOTE: The questionnaire in Schedule G pertaining to the Federal Tax Reform Act of 1976 must be answered for estates of all decedents dying on or after January 1, 1977.

1. Designated attorney (name, address, zip, phone no.) ALAN H. BJORK, of Blanchard, Cless & Hanson, 942 Insurance Exchange Building, Des Moines, IA 50309; (515) 244-0177

2. Marital status of decedent at death: Married (X), Widow(er) ( ), Single ( ), Divorced ( ).

3. Were any children born to or adopted by decedent after execution of Last Will? Yes ( ) No (X) In all cases of adoption, furnish copy of decree.

4. Has Will been admitted to Probate? Yes ( ) No ( ) Not Applicable
Is a Trust involved? Yes ( ) No ( ) If yes, furnish copy.
Is this a regular administration? Yes ( ) No (X) If no, is this a Clearance from Inheritance Tax Lien proceeding (C.I.T.-Short Form) under Code Section 450.22? Yes (X) No ( ) If so, did title pass by Will, Code Section 633.305? Yes ( ) No (X), Intestate Yes (X) No ( ), Joint tenancy Yes (X) No ( ), Transfer by deed Yes ( ) No ( ).

5. Decedent's occupation, before retirement. Route supervisor for Flynn Dairy

6. Will a Federal Estate Tax Return be filed for this estate? Yes ( ) No (X) Also see Questionnaire in Schedule G.

7. Did decedent leave a safe deposit box? Yes (X) No ( )
If yes, give location Valley National Bank
Are all contents listed in this report? Yes (X) No ( )
If not, explain why

8. List beneficiaries under Will, heirs at law, transferees and surviving joint tenants. If any heirs are deceased, designate and specify respective persons taking by representation. List and specify if decedent left any heirs at law who are not beneficiaries under Will.

9. Cause of death Emphysema Length of illness Several years

Name	Age-Years	Relationship to Decedent	Address	Social Security No.
Alice L. Daniel	legal	spouse	321 S.E. Diehl Des Moines, IA	

SP-18658

SCHEDULE C—INVENTORY OF MORTGAGES, NOTES, CASH, AND ALL OTHER SECURITIES AND INTANGIBLES (Not held in Joint Tenancy—List Joint Tenancy in Schedule E). Include accrued interest.

ITEM—No. and Description	VALUE
	$
TOTAL (also enter on Page 2)	$

SCHEDULE D—INVENTORY OF INSURANCE. Identify policy or contract, designated beneficiary, amount, and show value.

ITEM—No. and Description	FACE VALUE	VALUE
	$	$
John Hancock Life Insurance Co., Policy # 60-225-077 Beneficiary is Alice L. Daniel	4,500.00	4,500.00
Prudential Life Insurance Co. Policy # M49928038 Beneficary is Alice L. Daniel	1,000.00	1,000.00
TOTAL (also enter on Page 2)		$ 5,500.00

Estate of Vernon E. Daniel, Deceased. SCHEDULES — C — D

To Preliminary Inheritance Tax Report

CPB-46103 10/73

HEDULE E—INVENTORY OF JOINT PROPERTY (Show gross values and names of all joint tenants). See instructions in Schedules A and B. Include accrued interest. If ownership by survivor is claimed, furnish affidavit of contribution.

ITEM (Description)	VALUE
Residence located at 321 S.E. Diehl, Des Moines, Polk County, Iowa	$ 16,480.00
Real property located in Madison County, Iowa, and legally described as follows: The West 60 Acres of the Northeast Quarter (1/4) of Section Thirty-six (36), in Township Seventy-four (74) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa.	16,470.00
Savings account # [redacted] at Valley National Bank, Des Moines, Iowa	851.23
Savings account # [redacted] with Morris Plan, Cedar Rapids, Iowa	2,652.84
C.D. # [redacted] at Valley National Bank, Des Moines, Iowa	10,000.00
1974 Chevrolet Impala	800.00
1975 Chevrolet Malibu	500.00
Savings account at United Federal Savings & Loan, Des Moines, IA	472.23
Checking account # [redacted] at Valley National Bank, Des Moines, Iowa	1,564.18
Above property held by Vernon E. Daniel and Alice L. Daniel, husband and wife, as joint tenants with full rights of survivorship.	
TOTAL (also enter on Page 2)	$ 49,790.48

ate of Vernon E. Daniel, Deceased. SCHEDULE — E

HEDULE F – INVENTORY OF MISCELLANEOUS PROPERTY (List all property not returnable under any other Schedule, including partnership, livestock, machinery, other personal property, NOT EXEMPT from Execution.

ITEM No. and Description	VALUE
Household goods and furnishings and wearing apparel	$ 500.00
TOTALS (also enter on Page 2)	$ 500.00

HEDULE F-1 MISCELLANEOUS PROPERTY EXEMPT FROM EXECUTION

ITEM No. and Description	VALUE
	$
TOTAL (also enter on Page 2)	$

e of VERNON E. DANIEL, Deceased. SCHEDULES – F – F1

50-073
PC-52415 8/77

SCHEDULE G – INVENTORY OF PROPERTY TRANSFERRED

QUESTIONNAIRE CONCERNING THE FEDERAL TAX REFORM ACT OF 1976

1. Is any property, not otherwise listed in this inventory, required to be reported for Federal Estate and Gift tax purposes? Yes ☐ No ☒ If yes, answer questions 2, 3, and 4 below.

2. Were any gifts made after September 8, 1976 and prior to January 1, 1977? Yes ☐ No ☐ If yes, list below the gifts, amount, name(s) of the donee(s), and the specific gift tax exemption taken.

3. Were any gifts in excess of $3,000.00 per donee made after December 31, 1976 and more than three years prior to death? Yes ☐ No ☐ If yes, list below the gift(s), the amount, the name(s) of the donee(s) and the amount of the Unified Federal Credit claimed.

4. Were any gifts made within three years prior to the date of death? Yes ☐ No ☐ If yes, list below the gift(s), the amount, name(s) and relationship of the donee(s) and the amount of the Unified Federal Credit claimed.

QUESTIONNAIRE CONCERNING OTHER TRANSFERS

1. Were any transfers made by the decedent which retained a life estate or interest, or which were to take effect in possession and enjoyment at death for less than full market value? Yes ☐ No ☒ If yes, list below the property transferred, the consideration, if any, the value of the asset at death, and the name and relationship of the transferee(s).

ITEM – NO. DESCRIPTION RELATIONSHIP	VALUE	FEDERAL UNIFIED CREDIT OR GIFT TAX EXEMPTION TAKEN	AMOUNT SUBJECT TO INH. TAX
TOTAL	$	$	
		TOTAL (also enter on Page 2)	$

QUESTIONNAIRE AND INSTRUCTIONS

Please answer all questions

ATTACH ONLY SCHEDULES APPLICABLE. If schedule is not attached, state NONE.
Schedule G must be attached for all estates of decedents dying on or after January 1, 1977.

A. Did the decedent, at time of death, own any real estate not held in joint tenancy? Yes ( ) No (X)
If yes, complete Schedule A, show estimated or sale value, and enter on line 1 of the Final Return.
Has any of decedent's real estate been sold? Yes ( ) No ( )
Will real estate be sold? Yes ( ) No ( )
If sold, will sale price be used to establish fair market value for inheritance tax purposes? Yes ( ) No ( )
If not, please explain _____
$_____ A
List joint tenancy property in Schedule E.

B. Did decedent at the time of his death own any stocks or bonds? Yes ( ) No (X)
If yes, complete Schedule B showing total estimated value, and enter on line 2 of the Final Return. If Joint tenancy, see E.
$_____ B

C. Did decedent at the time of his death own any mortgages, notes, or cash? Yes ( ) No (X)
If yes, complete Schedule C showing total estimated value, and enter on line 3 of the Final Return. If joint tenancy, see E.
$_____ C

D. Was any insurance on the life of the decedent payable to a designated beneficiary (X) estate ( ) executor or administator ( ) trustee ( ) corporation ( )? List full value of all insurance policies, whether or not taxable, detail in Schedule D and enter on line 4 of the Final Return.
Attach Federal Return Form 712 for all policies.
Total amount of insurance $ - 0 - Amount subject to tax
$ - 0 - D

E. Did decedent at time of death own any property held in joint tenancy? Yes (X) No ( )
If yes, complete Schedule E, show estimated value, and enter on line 5 of the return.
Jointly Owned Property: Spouse Total $49,790.48 Amount subject to tax.
$24,895.24 E

E-1 Jointly Owned Property: Others Total _____ Amount subject to tax
$_____ E-1
If there was property jointly owned with others, complete schedule E-1, showing estimated value and enter on line 6 of the Final Return.
Has any joint tenancy real estate been sold? Yes ( ) No ( )
Will real estate be sold? Yes ( ) No ( )
If sold, will sale price be used to establish fair market value for inheritance tax purposes? Yes ( ) No ( )
If not, please explain. _____

F. Did decedent at the time of his death own any property as not returnable under any other schedule? Yes (X) No ( )
If so, complete Schedule F and show total estimated value.
$ 500.00 F

F-1. If intestate, or election to take against the Will, designate specific property in Schedule F-1 EXEMPT from execution, but not from taxation.
$_____ F-1

G. Did decedent transfer any property by deed, grant, sale, gift, or transfer or any nature in contemplation of death or in which decedent retained a life estate or possession until death, or to become effective at death, or without full consideration? Yes ( ) No (X)
If so, complete Schedule G showing total estimated value, and enter on line 9 of the Final Return. NOTE: Estates of all decedents dying on or after January 1, 1977 MUST answer the questionnaire in Schedule G.
$ - 0 - G

H. Did any other property pass by reason of the exercise of power of appointment given to decedent by Will, deed or other instrument? Yes ( ) No (X)
If so, provide copy of power, and complete Schedule H and show estimated value.
Enter on line 10 of the Final Return.
$_____ H

I. Were there any annuities, supplimentary or other income contracts, retirement benefits, or pension funds receivable by decedent ( ) or payable to his estate ( ) or a named beneficiary ( )? If yes, complete Schedule I. Enter on line 11 of the Final Return.
$_____ I

J. Did decedent have any property located outside the State of Iowa? Yes ( ) No (X)
If so, complete Schedule J, show total estimated value, and enter on line 12 of the Final Return.
Out of State Property. Total $_____ Taxable Out of State Intangible Property.
$_____ J

Mortgage Schedule A	$_____	Gross Estate Subject to Tax	$ 25,395.24
Mortgage Schedule E	$_____	Mortgage Balance	$ - 0 -
Mortgage Schedule G	$_____	Total Unsecured debts (Est)	$ 5,000.00
Mortgage Other	$_____	Net Taxable Estate	$ 20,395.24

AFFIRMATION

Under penalty of perjury, I (we) affirm that this report including any accompanying statements have been examined by me, and is, to the best of my knowledge and belief, a true, correct, and complete report made in good faith.

Date	(Capacity or Title)	Signatures
February 28, 1980	Spouse	Alice L Daniels

VERIFICATION TO IOWA DEPARTMENT OF REVENUE
ESTATES & TRUSTS DIVISION

The undersigned Clerk of the District Court in and for said County, hereby verifies that this is a true and complete copy of the Preliminary Report and Inventory (or amendments) filed in said Estate.

Dated _____

_____ County.

Clerk of the District Court (or Deputy)

ESTATE OF _____ Deceased

IF WILL [illegible]EEN ADMITTED TO PROBATE, CLERK MUST SEND COPY

STATE OF IOWA
DEPARTMENT OF REVENUE
ESTATES AND TRUSTS DIVISION

TAXPAYER COPY

Des Moines, Iowa, Mar 10, 1980

IT IS HEREBY CERTIFIED that upon examination of the records in this office it has been found that all the necessary inheritance tax reports in the estate of Vernon E. Daniel *probated in* Polk *County, State of Iowa, have been filed, and that according to the assets reported there is NO INHERITANCE TAX DUE THE STATE OF IOWA.*

DIRECTOR OF REVENUE

Estate No. 65940

Probate No.

By: Ben W. Brown
ADMINISTRATOR, ESTATES and TRUSTS DIVISION
Ben W. Brown

60-023

PD J-027(a)