

Prepared by and Return to:
Thomas J. Houser, Davis Law Firm, 666 Walnut Street, Suite 2500, Des Moines, IA 50309, (515)-288-2500

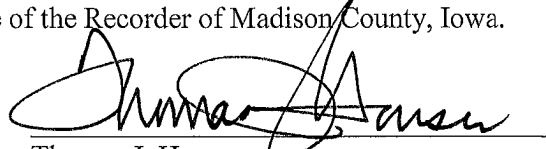
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State of Iowa, County of Polk, ss:

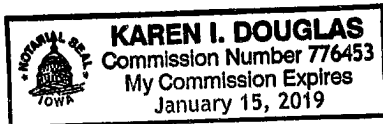
The undersigned, being first duly sworn under oath, makes the following statements.

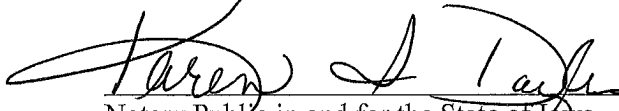
1. I am a duly licensed attorney at law and have been practicing law in Polk County, Iowa, since 1989.
2. Leon L. Casten died on May 7, 2015. The Estate of Leon L. Casten, Deceased, currently is pending at Dallas County Probate No. ESPR023215 ("Casten Estate"). The decedent's wife, Karen Casten, is the duly appointed and acting executor of the Casten Estate. I have personal knowledge of the statements set forth herein.
3. A federal estate tax return was filed in the Casten Estate. Attached is the Estate Tax Closing Document indicating no tax is due and owing on the Casten Estate.
4. This affidavit is given to clear title to the following described real estate:

Parcel "N" located in the Southwest Quarter (1/4) of the Northwest Quarter (1/4) of Section Fifteen (15), containing 13.54 acres, more or less; AND Parcel "N" located in the South Half (1/2) of the Northeast Quarter (1/4) of Section Sixteen (16), containing 80.08 acres, more or less, ALL in Township Seventy-five (75) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa, both parcels as shown in Plat of Survey filed in Book 2017, Page 3167 on October 6, 2017, in the Office of the Recorder of Madison County, Iowa.


Thomas J. Houser

This instrument was acknowledged before me this 12th day of December, 2017, by THOMAS J. HOUSER.




Notary Public in and for the State of Iowa



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999

KAREN A CASTEN
1650 88TH ST
WEST DES MOINES, IA 50266-1501

Date:
11/17/2017
Person to contact:
Charlene E Caudell
Employee ID number:
1000130090
Contact telephone number:
1-866-699-4083
Estate name:
LEON L CASTEN
Social security number (SSN):
[REDACTED]
Date of death:
05/07/2015

Estate Tax Closing Document
(Not a bill for tax due)

We've made the following determinations on the estate tax return referenced above:

Net Estate Tax	*\$0.00
State Death Tax Credit/Deduction**	*\$0.00
Generation-Skipping Tax	*\$0.00

*These figures don't include any interest and penalties that may be charged.

**This amount represents the State Death Tax Deduction for dates of death after December 31, 2004.

This letter is not a closing agreement under Internal Revenue Code Section 7121. However, it is evidence that the estate tax return either:

- has been accepted as filed; or
- has been accepted after an adjustment to which you've agreed; or
- has been accepted after an adjustment in the deceased spousal unused exclusion (DSUE) amount.

If the estate elects and qualifies to pay the estate tax in installments under Section 6166, the IRS will contact you to determine whether the estate is required to provide a bond or, alternatively, a special extended lien under Section 6324A, and may request additional financial information to make this determination. The IRS will continue to monitor whether the government's interest is at risk throughout the Section 6166 installment payment period.

This letter is not proof that any amount of tax due has been paid. If you've requested a discharge from personal liability under Section 2204, proof of full payment of the amounts shown above (plus applicable interest and penalties) releases you of personal liability. Under Section 6324, an estate tax lien automatically arises on all property of the estate and is in effect for 10 years from the date of death or until the entire balance is paid, whichever date is earlier.