

Prepared By and Return to: Mark Van Heukelom, PO Box 2804, Cedar Rapids, Iowa 52406-2804, (319) 363-0101

**AFFIDAVIT REGARDING ESTATE AND INHERITANCE TAX**

**RE:** THE EAST ONE-HALF (E½) OF THE SOUTHWEST QUARTER (SW¼) OF SECTION NINE (9), AND THE NORTH THREE-FOURTHS (N¾) OF THE WEST ONE-HALF (W½) OF THE NORTHEAST QUARTER (NE¼) OF SECTION SIXTEEN (16), TOWNSHIP EIGHTY EIGHT (88) NORTH, RANGE SIX (6), WEST OF THE FIFTH P.M., EXCEPT THE WEST ONE THOUSAND TWO HUNDRED EIGHTY SEVEN (1287) FEET OF THE SOUTH THREE HUNDRED TWENTY FIVE (325) FEET OF THE EAST ONE HALF (E½) OF THE SOUTHWEST QUARTER (SE¼) OF SAID SECTION NINE (9), DELAWARE COUNTY, IOWA.

The undersigned, being first duly sworn upon oath, deposes and states the following:

1. That Ruth A. McMahon (the "decedent"), a resident of the State of Iowa, died on December 16, 2021.
2. That I am the daughter of the decedent and a Trustee of the Ruth A. McMahon Trust u/d/o October 12, 2016, which holds title to the real estate described herein.
3. That all of the assets of the decedent will pass to the lineal descendants of the decedent, and as a result, no inheritance tax is due to the state of Iowa.
4. That the gross assets of the estate of the decedent were less than \$11,700,000.00 and there is no requirement to file a federal estate tax return.
5. There were no other Estate or Inheritance tax filings required with respect to the death of the decedent.
6. That this Affidavit is filed for the purpose of establishing a record of nonliability for Iowa inheritance tax or federal estate tax, in order to clear title to the real estate described herein.

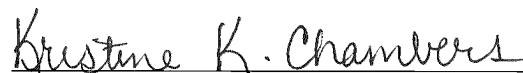
Dated this 9 day of March, 2022.

  
ANN McMAHON-WHITMAN

STATE OF IOWA, COUNTY OF LINN, ss:

This instrument was acknowledged before me on March 9, 2022, by Ann McMahon-Whitman.



  
Notary Public in and for said State