

Recorded: 4/2/2024 at 3:17:03.0 PM
County Recording Fee: \$7.00
Iowa E-Filing Fee: \$3.00
Combined Fee: \$10.00
Revenue Tax: \$0.00
Delaware County, Iowa
Daneen Schindler RECORDER
BK: 2024 PG: 709

Taxpayer/Return To: James W. White, Jr., 3286 120th Street, New Vienna, IA 52065
Preparer: Mark J. Willging, 890 Main Street, Suite 200, Dubuque, Iowa 52001, Phone: 563-556-4011

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

RE: An undivided one-half interest in the Northwest Quarter (NW ¼) of Section Nine (9), Township Eighty Seven (87) North, Range Six (6), West of the 5th P.M. in Delaware County, Iowa.

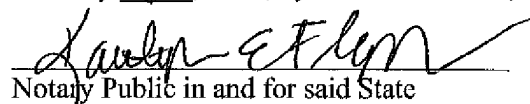
STATE OF IOWA, COUNTY OF DUBUQUE, ss:

I, James W. White, Jr., being first duly sworn under oath, depose and state as follows:

1. I am a son of James W. White (the "decedent") who died on May 10, 2023, and have an interest in the real estate described above by virtue of the fact that I am a beneficiary, and a successor trustee of the James W. White Trust dated March 26, 1994.
2. There will be no estate proceedings instituted on account of the decedent's death.
3. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the Estate of James W. White since (i) there is no federal estate tax filing obligation, and (ii) all of the decedent's assets will pass 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 of the Iowa Code who are entirely exempt from Iowa inheritance tax.
4. Real estate described above was owned by the James W. White Trust dated March 26, 1994, at the time of James W. White's death.
5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance.
6. This Affidavit is further filed to clear title to the real estate described herein.


James W. White, Jr., Affiant

Signed and sworn to (or affirmed) before me on February 16, 2024, by James W. White, Jr.


Notary Public in and for said State

