

I further state that the unpaid Personal Taxes shown on the

W.S. Cooper at Lorrimer, Iowa, this 2nd day of April, 1923.

NOTARIAL
SEAL

M.G. Bacon.
Notary Public in and for said County.

W.S. Cooper)
to (Affidavit.

Filed for record the 6th day of April, A.D. 1923, at
2/20 o'clock P.M.

The Public) \$1191 Fee \$.50 ✓ Olive M. Garrison, Recorder
State of Iowa, Madison County, ss. I, W.S. Cooper, on oath say that I was until January 1st
1923, a practicing attorney residing at Winterset, Iowa, and that as such attorney I acted
as attorney for the executor of the last will and testament of Henry C. Leasman, who died
testate in Madison County, Iowa, on or about the sixth day of August A.D. 1920; that I acted
for the estate during the entire period of settlement; that as such attorney I made the re-
mittance for the Federal Estate Tax; that afterwards C.W. Weatherly, Deputy Collector of In-
ternal Revenue, who was the representative of the Commissioner of Internal Revenue for this
District, made an examination of said estate, and of its value, visited the lands owned by
said decedent at the time of his death, checked over with me the personal property of said
estate, and the amount of the indebtedness, and advised me that he had reported to the Re-
venue Department that said estate had been reported at its full value for the purpose of the
Federal Estate Tax, and that said estate was entitled to a refund because of overpayment;
that acting as attorney for said estate I filed with the Commissioner of Internal Revenue
a claim for a refund of Federal Estate Tax because of overpayment, and I was advised by the
said Commissioner that said refund had been allowed, and that thereafter such refund was in
fact made to the Executor of the will of said decedent.

W.S. Cooper.

Subscribed and sworn to before me and in my presence by the said affiant
this second day of April A.D. 1923.

NOTARIAL
SEAL

Harry F. Anderson.

Notary Public in and for said County and State.