

Prepared By: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267
Return To: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072
Address Tax Statement: Julie Ann Naberhaus, Trustee; 1160 Cottonwood Avenue,
Dexter, Iowa 50070

**AFFIDAVIT OF TRUSTEE
AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX
AND OF NONLIABILITY FOR IOWA INHERITANCE/ESTATE
TAX PURSUANT TO SECTION 450.22(4), CODE OF IOWA.**

STATE OF IOWA :
: SS
COUNTY OF MADISON :

Comes now Julie Ann Naberhaus, who on oath deposes and states:

I am making this Affidavit in connection with the chain of title to the following described real estate, to-wit:

An undivided one-half interest in and to:

The Southeast Quarter (SE $\frac{1}{4}$) and the East 23 acres of the South 103 acres of the Southwest Fractional Quarter (SW $\frac{1}{4}$) of Section Thirty (30) in Township Seventy-seven (77) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa.

1. Julie Ann Naberhaus is the presently existing trustee of the Walter W. Heimberger Trust dated August 10, 2016 to which the above described real estate was conveyed pursuant to an instrument recorded on August 15, 2016 in Book 2016, Page 260, in the Office of the Recorder of Madison County, Iowa.

2. Walter W. Heimberger passed away on November 5, 2016, and the above described real estate is being distributed to Julie Ann Naberhaus in her capacity as trustee of the Lois J. Heimberger Trust dated August 10, 2016 as part of the termination and distribution of the Walter W. Heimberger Trust.

3. The beneficiaries of the Lois J. Heimberger Trust are Walter W. Heimberger's surviving spouse and children all of whom are individuals exempt from Iowa inheritance tax pursuant to section 450.9, Code of Iowa.

4. The Walter W. Heimberger Trust dated August 10, 2016 is in existence, and Julie Ann Naberhaus, as trustee, is authorized to transfer the real estate as described in paragraph 2 without any limitation or qualification whatsoever, and the transfer is free and clear of any adverse claims.

5. The grantor of the trust, Walter W. Heimberger, passed away on November 5, 2016. As a result of his death, the trust is now irrevocable. None of the beneficiaries of the trust are deceased, except Walter W. Heimberger.

6. Pursuant to Section 450.22(3) of the Code of Iowa, no Iowa inheritance/estate tax return is required to be filed for Walter W. Heimberger since (i) there is no federal estate tax filing obligation and (ii) all of the decedents' assets either were held in joint tenancy with right of survivorship solely between the decedents and individuals listed in Section 450.9 of the Code of Iowa as individuals that are entirely exempt from Iowa inheritance tax, or passed 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 as individuals that are entirely exempt from Iowa inheritance tax.

7. This affidavit is filed pursuant to Section 450.22(4) of the Code of Iowa for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance. This affidavit is further filed to clear title to the real estate described herein.

8. Form 706, United States Estate Tax Return, is not required to be filed for Walter W. Heimberger.

Further this affiant sayeth not. Dated this 29th day of August, 2017.

Julie Ann Naberhaus

Julie Ann Naberhaus

Subscribed and sworn to before me and in my presence by the said Julie Ann Naberhaus this 29th day of August, 2017.

Samuel H. Braland
Notary Public in and for the State of Iowa.

