

Indiana Department of Revenue
Attachment to Inheritance Tax Return

ELECTION TO EXEMPT
QUALIFIED TERMINABLE INTEREST PROPERTY

Barbara Bonness as surviving spouse, heir, transferee, and trustee of the decedent's trust elects to treat all property interest passing from the decedent to Barbara Bonness, his surviving spouse, in which she has a qualifying income interest for life, as a property interest which the decedent transfers to his surviving spouse, with the exception of the \$100,000 interest that passes to Julie A. Bollman as a surviving child of the decedent without incurring inheritance tax.

If the State of Indiana, Department of Revenue, should seek a re-determination of inheritance tax, as to whatever changes are made to the value of property interests, or as to whatever might cause inheritance tax to be due, it is the intention of Barbara Bonness, as surviving spouse, heir, transferee, and trustee of the decedent's trust, pursuant to Indiana Code Section 6-4.1-3-7, to QTIP such property so that no inheritance tax is now due.

Dated November 8, 2007.

Barbara Bonness