

AFFIDAVIT OF MATERIAL PARTICIPATION

(To accompany an Illinois Section 2032A election)

Instructions: Please complete all blank fields. The person named in Paragraph 1 should sign this form before a notary public.

1. My name is _____
2. My relationship to the decedent is _____
3. A legal description, including the PIN, of all land specially valued pursuant to Section 2032A of the Internal Revenue Code is attached as Exhibit A.
4. The land on Exhibit A has been owned by decedent since _____
5. The following persons ("Material Participants") undertook the activities described in Paragraph 6:

Name	Relationship to Decedent
_____	_____
_____	_____
_____	_____

6. The Material Participants undertook the following activities, either in whole or in part, on the land which is specially valued pursuant to Section 2032A during the past _____ years.

Check all that apply:

- Prepared crop rotation plans
- Tilled land
- Bought seeds or instructed others to do so
- Planted crops
- Managed water usage
- Managed weeds or pests
- Fertilized crops
- Harvested crops
- Sold crops
- Maintained farm equipment or structures
- Other (explain):
- An additional page(s) is attached with further activities or information.

Additional Page