County Recorded Date Recorded Legal Description Recording Data – Instrument Number Image: Claimant's Name and Mailing Address Register of Deeds' Name and Mailing Address Claimant's Name and Mailing Address Name Name Street or Other Mailing Address Street or Other Mailing Address	File With the County Register of Deeds	unty Register for Documentary Stamp Tax					FORM 53	
Register of Deods' Name and Mailing Address Claimant's Name and Mailing Address Name Name Street or Other Mailing Address Street or Other Mailing Address City State Zp Code Direct or Other Mailing Address Street or Other Mailing Address City State Zp Code Direct or Other Mailing Address I 2 City State Zp Code 1 Total amount of documentary stamp tax originally paid I 2 3 Net amount of documentary stamp tax refund claimed (line 1 minus line 2) I I Basis for Refund Claim of Documentary Stamp Tax I I I Under panalles of law, I doclars that I have examined this claim, and that it is, b the best of my knowledge and ballet, true, complete, and correct. I Under panalles of law, I doclars that I have examined this claim, and that it is, b the best of my knowledge and ballet, true, complete, and correct. I Under panalles of law, I doclars that I have examined this claim, and that it is, b the best of my knowledge and ballet, true, complete, and correct. I Ither confly that I took thrancial responsibility for the payment of the anount stated above and I was not restructure or created in any mannee. Signature of Caimant Clai	County Recorded	Date Recorded				I		
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3 Net amount of documentary stamp tax refund claimed (line 1 minus line 2)								
Basis for Refund Claim of Documentary Stamp Tax Under penalties of law, I declare that I have examined this claim, and that it is, to the best of my knowledge and belief, true, complete, and correct. I further certify that I took financial responsibility for the payment of the amount stated above and I was not reimbursed or credited in any manner. Sign Title Date Claimant's Email Addresss Title Date Claimant's Email Addresss For County Register of Deeds' Recommendation Only Approval Recommended Comments: Date Denial Recommended Signature of Register of Deeds Date For Nebraska Department of Revenue Use Only Date Date Approved Comments: Date Date Approved Signature of Register of Deeds Date Date							 	
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A copy of the check or other proof of payment must be attached to this claim.

Instructions

Who May File. Any person paying the documentary stamp tax imposed by Neb. Rev. Stat. § 76-901 may file a claim for refund if the payment was: (1) the result of a misunderstanding or honest mistake of the taxpayer; (2) the result of a clerical error on the part of the register of deeds or the taxpayer; or (3) invalid for any reason.

When to File. A claim for refund of documentary stamp tax must be made within two years of payment. The claim for refund must be made on this form. Attach a copy of the recorded deed and proof of payment. If the claim for refund is based upon an exemption listed in <u>Neb. Rev. Stat. § 76-902</u>, state the statute subsection number and reason for the refund claim. Copies of any supporting documents should be attached to this form.

Where to File. This form must be filed in the office of the county register of deeds where the tax was paid.

County Register of Deeds and Tax Commissioner Procedures for Review of Refund Claim. The register of deeds must, within 30 days, make a recommendation of either approved, approved as revised, or denied. A copy of the recommendation, together with a copy of the claim, a copy of the <u>Real Estate Transfer Statement</u>, Form 521, and the documentation, must be filed with the Tax Commissioner. Please mail a copy of the required documents along with the register of deeds recommendation to the Nebraska Department of Revenue, PO Box 98919, Lincoln NE 68509-8919. Within 30 days after receiving the recommendation, the Tax Commissioner must approve or deny the claim for refund in whole or in part. A copy of the decision of the Tax Commissioner will be mailed to the register of deeds and to the claimant's address within ten days after the decision is rendered. If a refund is approved by the Tax Commissioner of all or a portion of the documentary stamp tax paid, the register of deeds is authorized to make the refund from the currently collected documentary stamp tax funds in the office of the register of deeds.

Appeal Procedure. A taxpayer denied a claim for refund, in whole or in part, may appeal the decision of the Tax Commissioner within 30 days to the Lancaster County District Court.

Specific Line Instructions

Line 1. Enter the total amount of documentary stamp tax originally paid by the claimant. Attach a copy of the recorded deed and proof of payment of the documentary stamp tax, such as copies of receipts or canceled checks.

Line 2. Enter the amount of documentary stamp tax you believe is due (if zero, enter zero). Provide the basis for this amount in the area provided. Attach any supporting documents substantiating this amount.

Line 3. Enter the amount of documentary stamp tax refund claimed.