

Nebraska Documentary Stamp Tax Return

For Use On and After July 18, 2026

FORM
52

Name of Register of Deeds		PLEASE DO NOT WRITE IN THIS SPACE		
Street or Other Mailing Address				
City	State			ZIP Code
County Name and Number		Nebraska ID Number	Tax Month	Tax Year

Returns must be filed every tax month, even if there were no taxable transactions.

1	Total number of Real Estate Transfer Statements submitted for tax month	1		
2	Number of Non-taxable Real Estate Transfer Statements (exempt transactions)	2		
3	Number of taxable transactions for the tax month (line 1 minus line 2)	3		
4	Total amount of documentary stamp tax collected for tax month	4		
5	Deduct amount of approved refunds paid from current collections (attach a copy of Form 53). If line 5 exceeds line 4, contact the Nebraska Department of Revenue before completing this form.....	5		
6	Total amount of documentary stamp tax subject to collection fee (line 4 minus line 5).....	6		
7	Collection fee (line 6 multiplied by .1506, round up or down to the nearest cent)	7		
8	Amount of tax due (line 6 minus line 7)	8		
9	Calculated balance due or credit from preceding month (see instructions)	9		
☐ Check this box if payment for the balance due is being made electronically.				
10	Balance Due (line 8 plus or minus line 9). Pay in full with return.....	10		

Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature of Register of Deed, Deputy, or Designee		County	Signature of Preparer Other than Register of Deeds	
Printed Name			Title	Date
Date				
Email			Phone Number	

Mail this return and payment (if not paying electronically) to:
Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

Instructions

When and Where to File. This return and payment are due to be filed with the Nebraska Department of Revenue (DOR) on the 15th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the US Postal Service on or before the due date. Electronic Funds Transfer (EFT) payments must be initiated before 5 p.m. Central Time on the due date. Retain a copy of this return for your records.

Any reporting errors for previously reported months **must** be corrected on an amended Nebraska Documentary Stamp Tax Return, Form 52, for the month in which the error occurred. If an amended Form 52 needs to be filed, please print a blank Form 52, write "Amended" at the top of the form, and fill out the form with the tax period being corrected along with all line items properly completed. Be sure to include all backup documentation if there is an overpayment being claimed on the Amended Form 52.

Specific Instructions

Line 1. Indicate the total number of [Real Estate Transfer Statements, Forms 521](#), filed during the tax month.

Line 2. Indicate the total number of Forms 521 which are exempt from documentary stamp tax for the tax period covered by the return.

Line 4. Indicate the total dollar amount of documentary stamp tax collected during the tax month.

Line 5. Indicate the total dollar amount of documentary stamp tax previously collected, recorded, and refunded from the current month documentary stamp tax collections. The total dollar amount shown on line 5 must be substantiated by attaching a copy of the approved [Nebraska Documentary Stamp Tax Refund Claim, Form 53](#), to this return.

Line 7. Calculates the .50 cent collection fee retained by the counties for each \$3.32 paid.

Line 9. Indicate any previous balance due or credits relating to prior returns, as determined by DOR. Overpayment amounts should be shown in brackets.

Electronic payment is encouraged and may be made using the DOR free e-pay program (ACH Debit), by ACH Credit, Credit Card, or by telephone. Refer to the [E-pay User Guide](#) for additional information, or call 800-232-0057 to make a payment. Also attach a check, draft, or warrant for the balance due on line 10. All checks, drafts, or warrants should be made payable to DOR.

Signature. This return must be signed by the county register of deeds, deputy, or other designee of the Register of Deeds.