

INSTRUCTIONS

WHO MAY FILE. Any person paying the documentary stamp tax imposed by Neb. Rev. Stat. Section 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, and include a copy of the recorded deed or other proof of payment. If the claim for refund is based upon an exemption listed in [Neb. Rev. Stat. Section 76-902](#), the statute subsection number of the exemption and reason should be stated, and copies of any supporting documents should be attached to this form.

WHERE TO FILE. This form shall be filed in the office of the register of deeds in the county where the tax was paid.

COUNTY REGISTER OF DEEDS AND TAX COMMISSIONER PROCEDURES FOR REVIEW OF REFUND

CLAIM. The register of deeds shall, within 30 days, make a recommendation of approval, approval as revised, or disapproval. All copies of the recommendation, together with all copies of the claim, Real Estate Transfer Statement, Form 521, and evidence, shall be forwarded for filing with the Tax Commissioner. Within 30 days after receiving the recommendation, the Tax Commissioner shall, upon consideration of the recommendation of the register of deeds, and the claim and evidence filed by the taxpayer, render his or her decision approving or disapproving the claim for refund in whole or in part. A copy of the decision of the Tax Commissioner shall be forwarded to the register of deeds, and to the last-known address of the taxpayer, by certified mail, 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. Substantiate this amount by attaching the recorded deed, and proof of payment, such as copies of receipts or canceled checks.

LINE 2. Enter the amount of documentary stamp tax claimed to have been due (if zero, enter zero). Give the basis for this amount in the area provided, and attach any supporting documents substantiating the amount.

LINE 3. Enter the amount of documentary stamp tax refund claimed. Subtract line 2 from line 1.