

# Certificate of Exemption – Documentary Stamp Tax

• Documentary Stamp Tax – Neb. Rev. Stat. § 76-902(5)(a)(ii)

Is the conveyance between members of a family and a corporation where all stock is owned by members of the same family or a partnership or limited liability company where all interest is owned by members of the same family, or a trust created for the benefit of a member of that family, and all shareholders of the corporation or members of the partnership or limited liability company are family members related to one another within the fourth degree of kindred? . . . . . ☐ Yes ☐ No

If No, is conveyance between two family entities where all stock or interest in both entities is owned by members of the same family, or a trust created for the benefit of a member of that family, and all owners are family members related to one another within the fourth degree of kindred? . . . . . ☐ Yes ☐ No

If No, is the conveyance to a corporation wholly owned by a single shareholder, or a limited liability company that is wholly owned by a single member? . . . . . ☐ Yes ☐ No

If Yes, is: The grantor the same person as the single owner of such wholly owned corporation or LLC? . . . . . ☐ Yes ☐ No

The grantors are spouses transferring property to a corporation or LLC wholly owned by one of the spouses? . . . . . ☐ Yes ☐ No

The grantors are members of a family transferring property to a corporation or LLC wholly owned by one of the members of that family? . . . . . ☐ Yes ☐ No

**Note:** An entity, as Grantor or Grantee, whose stock or interest is owned in whole or in part by another entity is not considered a family entity. Also, for purposes of determining family relationships, step relationships are considered the same as blood relationships.

Grantor(s) Grantor(s), (If an entity is the Grantor, provide name of entity and list all members in table below. If individuals, list all in table below.)	
Members of Entity or Individuals	Relationship to First Listed Member or Grantor (see Table of Kindred)

Grantee(s) Grantee(s), (If an entity is the Grantee provide name of entity and list all members in table below. If individuals, list all in table below.)	
Members of Entity or Individuals	Relationship to First Listed Member or Grantor (see Table of Kindred)

Under penalties of law, I declare that the information provided above is true, complete, and correct and that I am familiar with all of the relevant details of the conveyance information described above.

I further certify that documentation that supports this exemption is available for inspection at any time by the Nebraska Department of Revenue.

**sign  
here**

_____	_____	_____
Grantor or Grantor Representative	Title	Date
_____	_____	_____
Grantee or Grantee Representative	Title	Date

**This Certificate of Exemption is to be filed with the Real Estate Transfer Statement, Form 521, when exemption #5(a)(ii) is claimed in Item 25 on the Form 521.**

Table of Kindred

