RESET PRINT

NEBRASKA
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DEPARTMENT OF REVENUE

Real Estate Transfer Statement

• To be filed with the Register of Deeds. • Read instructions on reverse side.
• If additional space is needed, add an attachment and identify the applicable item number.

FORM **521**

The deed will not be recorded unless this statement is signed and items 1-27 are accurately completed.

1 County Name	2 County Number	3 Date of Sale/Transfer	4 Date of Deed
Select County		Mo. ____ Day ____ Yr. ____	Mo. ____ Day ____ Yr. ____

5 Grantor's Name, Address, and Telephone (Please Print)	6 Grantee's Name, Address, and Telephone (Please Print)
Grantor's Name (Seller)	Grantee's Name (Buyer)
Street or Other Mailing Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code
Phone Number	Phone Number — Is the grantee a 501(c)(3) organization? ☐ Yes ☐ No; If Yes, is the grantee a 509(a) foundation? ☐ Yes ☐ No
Email Address	Email Address

7 Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status	(B) Property Type				(C)
☐ Improved	☐ Single Family	☐ Industrial	☐ Mineral Interests-Nonproducing	☐ State Assessed	☐ Mobile Home
☐ Unimproved	☐ Multi-Family	☐ Agricultural	☐ Mineral Interests-Producing	☐ Exempt	
☐ IOLL	☐ Commercial	☐ Recreational			

8 Type of Deed
☐ Bill of Sale ☐ Cemetery ☐ Conservator ☐ Corrective ☐ Death Certificate – Transfer on Death ☐ Distribution ☐ Easement ☐ Executor ☐ Land Contract/Memo ☐ Lease ☐ Mineral ☐ Partition ☐ Personal Rep. ☐ Quit Claim ☐ Sheriff ☐ Trust/Trustee ☐ Warranty ☐ Other_____

9 Was transfer part of IRS like-kind exchange (I.R.C. § 1031 Exchange) by buyer or seller?
☐ Buyer ☐ Seller ☐ No

10 Type of Transfer
☐ Auction ☐ Court Decree ☐ Distribution ☐ Easement ☐ Exchange ☐ Foreclosure ☐ Gift ☐ Grantor Trust ☐ Irrevocable Trust ☐ Life Estate ☐ Partition ☐ Revocable Trust ☐ Sale ☐ Satisfaction of Contract ☐ Transfer on Death ☐ Trustee to Beneficiary ☐ Other (Explain) _____

11 Was ownership transferred in full? (If No, explain the division.)
☐ Yes ☐ No _____

12 Was real estate purchased for same use? (If No, state the intended use.)
☐ Yes ☐ No _____

13 Was the transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (If Yes, check the appropriate box.)
☐ Yes ☐ No ☐ Aunt or Uncle to Niece or Nephew ☐ Brothers and Sisters ☐ Ex-spouse ☐ Family Corp., Partnership, or LLC ☐ Grandparents and Grandchild ☐ Parents and Child ☐ Self ☐ Spouse ☐ Step-parent and Step-child ☐ Other _____

14 What is the current market value of the real property?

15 Was the mortgage assumed? (If Yes, state the amount and interest rate.)
☐ Yes ☐ No $ _____ _____ %

16 Does this conveyance divide a current parcel of land?
☐ Yes ☐ No

17 Was transfer through a real estate agent or a title company? (If Yes, include the name of the agent or title company contact.) ☐ Yes _____ ☐ No

18 Address of Property

18a ☐ No address assigned **18b** ☐ Vacant land

19 Name and Address of Person to Whom the Tax Statement Should be Sent

20 Legal Description (Attach additional pages, if needed.)

21 If agricultural, list total number of acres transferred in this transaction _____ .

22 Total purchase price, including any liabilities assumed.	**22**	$
23 Was non-real property included in the purchase? ☐ Yes ☐ No (**If Yes, enter dollar amount and attach itemized list.**) (see instructions)	**23**	$
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	**24**	$

25 If this transfer is exempt from the documentary stamp tax, list the exemption number _____ .

26 Is an affidavit as described in Neb. Rev. Stat. § 76-2,141 required because the property is located within a county or other geographic area with an active air force ballistic missile field? (See Instructions)
☐ Yes ☐ No

27 If yes, is the required affidavit attached to this filing? ☐ Yes ☐ No

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

sign here

Print or Type Name of Grantee or Authorized Representative — Phone Number

Signature of Grantee or Authorized Representative — Title — Date

Register of Deed's Use Only			For Dept. Use Only
28 Date Deed Recorded Mo. ____ Day ____ Yr. ____	**29** Value of Stamp or Exempt Number $	**30** Recording Data	

Nebraska Department of Revenue
Form No. 96-269-2008 Rev. 6-2026 Supersedes 96-269-2008 Rev. 8-2025

Authorized by Neb. Rev. Stat. §§ 76-214, 77-1327(2)

Grantee — Retain a copy of this document for your records.

Instructions

Who Must File. Any grantee, or grantee's authorized representative, who wishes to record a deed to real property must file Form 521.

When and Where to File. This Form 521 must be filed with the register of deeds when a deed, land contract, memorandum of contract, or a death certificate being recorded pursuant to a transfer on death deed is presented for recording.

Specific Instructions - Grantee (Buyer)

• Note: An attachment may be added if additional space is needed for items 5, 6, and 20.

Items 1 and 2. Indicate the county where the property is located. If it is located in more than one county, indicate the county where the transfer is being filed. The county number can be found on the Department of Revenue **website** at **revenue.nebraska.gov/PAD**.

Item 4. The date of the deed is the date on which it was signed by the grantor, unless otherwise specified in the deed.

Items 5 and 6. Enter the complete name, address, and phone number of all of the grantors and grantees. A business address should be used for business organizations such as corporations, trusts, and partnerships.

Item 7. Indicate the type of property being transferred. Check only one box in Categories A and B. "Improved" means land with a building or a structure on it. " IOLL" means improvement on leased land. Check C only if the property being transferred is a mobile home.

Item 8. Indicate the type of deed being filed. Check all that apply.

Item 9. If the real estate being transfered was involved in a like-kind exchange under Internal Revenue Code § 1031, indicate all parties involved in a 1031 exchange. Otherwise, choose No. If claiming an exemption, provide the recording office a copy of the exchange agreement.

Item 10. Indicate the type of transfer. Check all that apply.

Item 11. Indicate what property interests were transferred. If full ownership was not transferred, check "No" and explain.

Item 12. A "purchase for the same use" means a purchase with the same intended use of the property. A change in use can include, for example, a vacant lot becoming a cemetery or an agricultural lot becoming a subdivision.

Item 13. Check the appropriate box to indicate if the transfer was between relatives.

Item 14. Indicate the current market value of the real property. Current market value is the purchase price which would be paid for the property, based upon a sale between a willing buyer and a willing seller in the ordinary course of trade. If an easement is being created or transferred, the current market value may be listed as $0 if no consideration has been given.

Item 15. Indicate whether the grantee assumed a mortgage as part of the purchase price. If a mortgage was assumed, check "Yes" and indicate the dollar amount and interest rate. If no mortgage was assumed, check "No."

Item 16. If this transfer divides the property into two or more parcels, check "Yes." If this transfer does not divide or split the property, check "No."

Item 20. The legal description can be found from the deed of record or surveys of the real property.

Item 21. Indicate the total number of agricultural or horticultural acres included in the sale.

Item 22. Enter the total purchase price or consideration paid or to be paid, including cash, mortgages, property traded, assumed liabilities, leases, easements, and personal property purchased.

Item 23. Enter the total dollar value of items which are included in the total purchase price, but are not considered a part of the real property. For example, machinery, irrigation equipment, household goods, boat docks, etc. Check "Yes" if any non-real property is included in the purchase price and attach an itemized list with a cost breakdown. The itemized list MUST be included with the dollar amount of these items. If there are none of these items, check "No" and enter zero.

Item 25. The list of exemptions is available from the register of deeds or at revenue.nebraska.gov/PAD. All deeds are presumed taxable unless it clearly appears on the face of the deed or sufficient documentary proof is presented that the deed or transfer instrument is exempt.

Item 26. Nebraska Counties with active air force ballistic missile fields include: all of Banner, Cheyenne, Kimball, and Scotts Bluff Counties.

Deuel—All lands located south of Township 15 North, and west of Range 43 West using the Bureau of Land Management's Public Lands Survey System.

Garden— All lands located south of Township 19 North, and west Range 43 West using the Bureau of Land Management's Public Lands Survey System.

Morrill—All lands except those located north of Township 21 North using the Bureau of Land Management's Public Lands Survey System.

Sioux—All lands except those located north of Township 26 North, and east of Range 57 West using the Bureau of Land Management's Public Lands Survey System.

Item 27. The affidavit required under this section shall be in substantially the following form: STATE OF NEBRASKA)) ss. COUNTY OF .....) I, ... (Purchaser), certify under penalty of perjury that I am not affiliated with any foreign government or nongovernment person determined to be a foreign adversary pursuant to 15 C.F.R. 7.4.

Authorized Signature. This Form 521 must be signed and dated by the grantee or the grantee's authorized representative.

Documentary Stamp Tax. The current documentary stamp tax rate for transactions which are not exempt is $2.32 for every $1,000 of value being transferred until July 17, 2026. The rate is increased to $3.32 on July 18, 2026.

Register of Deeds

Do not record the deed if items 1 through 27 on this Form 521 have not been completed or the Form 521 has not been signed by the grantee or authorized representative.

Complete items 28-30 at the time the deed or transfer instrument is recorded.

Forward this original Form 521 to the county assessor when items 1 through 30 are complete. Retain a copy of this statement for your records.