

certification of exempt status of deeds to trustees

Grantor of Instrument and Trust

Grantee of Instrument (Trustee)

Instrument Recorded On:

Book _____ Page _____

of _____ Record.

_____ County.

Name of all beneficiaries,
including classes of beneficiaries.

Relationship to Grantor

Do you now have in your possession documentary evidence showing the existence of a trust, the grantor, trustee, and all beneficiaries of the trust, and a description of the circumstances surrounding the transaction that clearly show the transfer would be exempt if made directly from the grantor to the beneficiaries of the trust?

_____ Yes

_____ No

Check exemption that would apply if transfer was made directly from grantor to beneficiary.

_____ Deeds to property transferred by or to the United States of America, the state of Nebraska, or any of their agencies or subdivisions.

_____ Deeds which, without additional consideration confirm, correct, modify, or supplement a deed previously recorded but which do not extend or limit existing title or interest.

_____ Deeds between husband and wife or parent or child without actual consideration therefore, and deeds to or from a family corporation or partnership when all the shares of stock of the corporation or interest in the partnership are owned by members of a family, or a trust created for the benefit of a member of that family, related to one another within the fourth degree of kindred according to the rules of civil law, and their spouses, for no consideration other than the issuance of stock of the corporation or interest in the partnership to such family members of the return of the stock to the corporation or partial or complete liquidation of the corporation or deeds in dissolution of the interest in the partnership.

_____ Deeds of partition.

_____ Deeds made pursuant to mergers, consolidation, sales or transfers of the assets of a corporation pursuant to the plans of merger or consolidation filed with the office of the Secretary of State. A copy of such plan shall be presented to the register of deeds before such exemption shall be granted.

_____ Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.

- _____ Mineral deeds.
- _____ Deeds executed pursuant to court decrees.
- _____ Deeds which release a reversionary interest, a condition subsequent or precedent, a restriction, or any other contingent interest.
- _____ Deeds of distribution executed by a personal representative conveying to devisees or heirs property passing by testate or intestate succession.
- _____ Deeds transferring property located within the boundaries of an Indian reservation where the grantor or grantee is a Reservation Indian.
- _____ Deeds which convey property held in the name of any partnership which is not a family partnership to any partner in the partnership or his or her spouse.

I hereby certify that I am familiar with all relevant details of the above-described real estate transaction and if the transaction were made directly from the grantor of the trust to the beneficiary or beneficiaries of the trust, it would come within the exemption specified above. I further certify that I will maintain documentary evidence supporting the exemption and that this evidence shall be available for inspection at any time by the Department of Revenue.

Signature

Title

Date