

Request for Abatement of Interest

Complete a separate application for each interest assessment.

| | | |
|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------|
| Nebraska ID as It Appears on Your Return | Social Security Number (for individual income tax) | Please Do Not Write in This Space |
| Tax Period for Which Interest Was Assessed (For income tax, complete a separate request for each tax year.) | Amount of Interest Assessed \$ _____ | |

| Name and Location Address | Name and Mailing Address |
|------------------------------|---------------------------------|
| Name Doing Business As (dba) | Name |
| Legal Name | Street or Other Mailing Address |
| Street Address | City State Zip Code |
| City State Zip Code | Email Address Phone Number |
| Email Address | Phone Number |

A Request for Abatement of Interest Will Not be Processed Until the Tax Has Been Paid.

Check the Tax Program for Which Interest Was Assessed:

- | | | |
|-------------------------------------------------|------------------------------------------|------------------------------------------------------------|
| <input type="checkbox"/> Sales or Use Tax | <input type="checkbox"/> Motor Fuels Tax | <input type="checkbox"/> Tobacco Products Tax |
| <input type="checkbox"/> Income Tax Withholding | <input type="checkbox"/> Litter Fee | <input type="checkbox"/> Waste Reduction and Recycling Fee |
| <input type="checkbox"/> Individual Income Tax | <input type="checkbox"/> Lodging Tax | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Corporation Income Tax | <input type="checkbox"/> Tire Fee | |
| <input type="checkbox"/> Fiduciary Income Tax | <input type="checkbox"/> Cigarette Tax | |

Interest abatements may only be considered for the following reasons. Please check the boxes that apply to you.

- Interest was assessed due to an error or unreasonable delay by the Nebraska Department of Revenue (DOR). (Provide a written explanation below.)
- Interest was assessed due to erroneous written advice by DOR. This advice was given as a direct response to a request from the taxpayer and the taxpayer reasonably relied upon the advice. (Attach a copy of the request and the written advice.)
- Interest was attributable to an amount that was previously refunded without payment of interest. Interest can be abated up to the date the previous refund was issued. (This reason does not apply to Motor Fuels taxes.)
- Interest was assessed because of an amount erroneously refunded to the taxpayer, provided the taxpayer did not request the refund and it was not caused by information supplied by the taxpayer. Interest may be abated for the first 90 days after the refund was issued.
- Interest that was abated by the IRS on a related federal amount. (Attach a copy of the federal document showing abatement. This reason does not apply to Motor Fuels taxes.)
- Interest was assessed for taxes when the taxpayer complied with the tax laws by filing delinquent tax returns for prior periods after signing a Voluntary Disclosure Agreement. (This reason does not apply to Motor Fuels taxes.)
- Interest was assessed for taxes when the taxpayer was unable to file timely returns because of family illness or death. This could include the discovery of unfiled returns for a deceased taxpayer. Attach a copy of the death certificate.
- Interest was assessed on taxes which were filed after the taxpayer's records were destroyed due to a natural disaster. (Attach a written explanation.)

Explanation:

Under penalties of law, I declare that, as taxpayer or preparer, I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign here

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney Title Date Daytime Phone

Signature of Preparer Other Than Taxpayer Title Date Daytime Phone

Email Address

For Nebraska Department of Revenue Use Only

| | | | |
|----------------------------|-----------------|------------------|--------|
| Interest Assessed \$ _____ | Comments: _____ | Transaction Code | Amount |
| Amount Abated \$ _____ | _____ | Interest | |
| Amount Denied \$ _____ | _____ | Line # _____ | |
| Unable to Process \$ _____ | _____ | Line # _____ | |

Authorized Signature Date

You may fax this request to 402-471-5927, or mail it to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Retain a copy for your records.

Instructions

Who May File. Any taxpayer may request an abatement of interest when the taxpayer has been assessed interest and one of the specific reasons listed on this Form 21A applies. A separate request must be completed for each interest amount assessed. This form may not be used to request an abatement of penalty except for the penalty for underpayment of estimated tax. Use the [Request for Abatement of Penalty, Form 21](#), to request abatement of any other penalty.

Email Address. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Where to File. This Request for Abatement of Interest must be mailed to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903, or faxed to 402-471-5927.

Processing Procedure. The Nebraska Department of Revenue (DOR) will not process any Form 21A that does not meet the following criteria: the Form 21A is filled out completely and the tax associated with the abatement request has been paid. DOR will review all documentation supporting the Form 21A prior to making a determination of whether a request for abatement is approved, partially approved, denied, or cannot be processed.

Appeal Procedure. The denial of a Request for Abatement of Interest in its entirety, or in part, is considered a final determination of DOR and may be appealed. The requesting party must file its appeal with the District Court of Lancaster County within 30 days after the mailing of DOR's final determination in order to contest the determination.

Amount Denied. If the entire interest is not abated, DOR will send a copy of this Form 21A with an explanation. If the Form 21A has been denied in whole or in part, and there is an amount shown on the Amount Denied line, you must remit this amount along with a copy of the Form 21A or appeal DOR's final determination by following the appeal procedures described above.

Unable to Process. If DOR was unable to process the Form 21A, DOR will return a copy to you and you may submit a corrected Form 21A to DOR or remit to DOR the amount of interest on the Unable to Process line.

Payment. If you are a business and the interest is related to a monthly or quarterly return, please pay the remaining interest with your next tax return. If you are mandated to make payments by electronic funds transfer (EFT), the interest payment must also be made by EFT. If you are not mandated to make payments electronically and do not file business tax returns on a monthly or quarterly basis, the remaining interest should be remitted with a copy of the Form 21A.

Information. Questions may be directed to DOR at 800-742-7474 (NE and IA) or 402-471-5729.