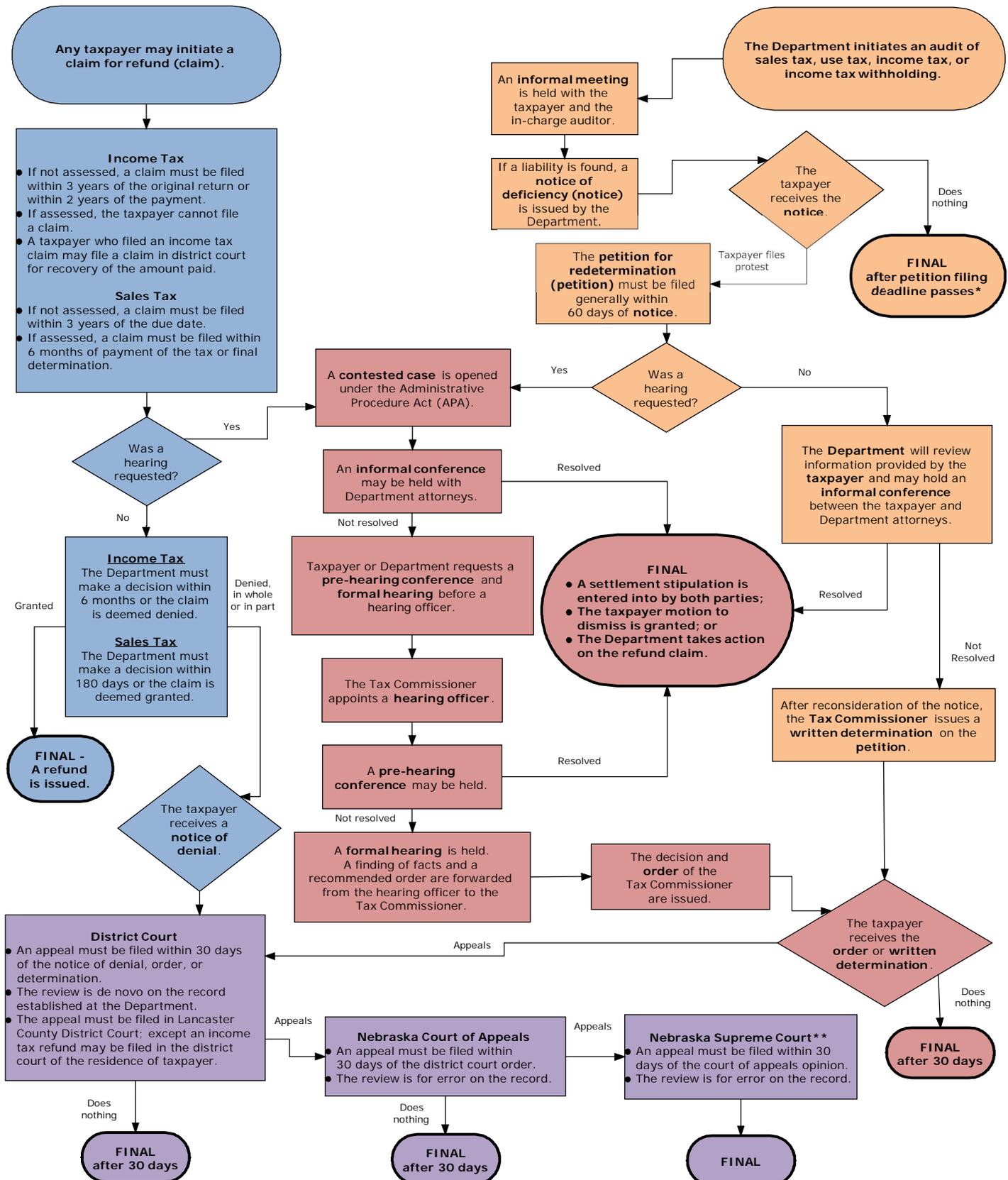


Nebraska Department of Revenue (Department) Refund, Protest, and Appeals Process

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This guidance document may change with updated information or added examples. The Department recommends you do not print this document. Instead, sign up for the [subscription service](http://revenue.nebraska.gov) at revenue.nebraska.gov to get updates on your topics of interest.



* In the case of sales tax assessed as a deficiency, the taxpayer may pay the tax and file for a refund using the procedures on the left side of this flow chart.

** The Nebraska Supreme Court may also remove appeals from the Nebraska Court of Appeals to its own docket.