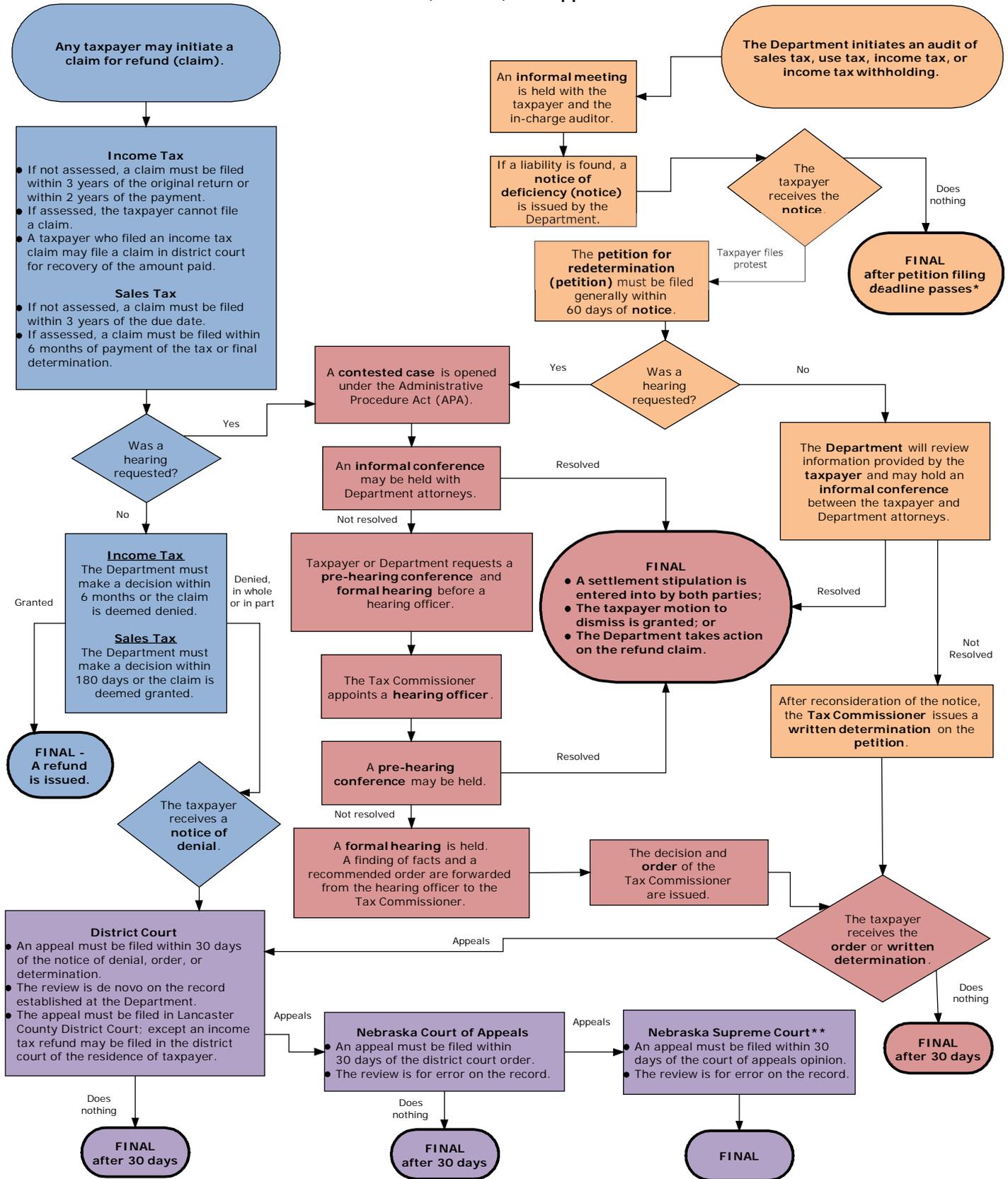


Nebraska Department of Revenue (Department) Refund, Protest, and Appeals Process



* 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.