



# Claim for Refund of Sales and Use Tax

Form  
**7**

Attach supporting documents.

Nebraska ID Number	Federal Employer ID or Social Security Number	Please Do Not Write In This Space
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Claim Period  
Beginning \_\_\_\_\_, \_\_\_\_\_ and Ending \_\_\_\_\_, \_\_\_\_\_

Name and Location Address of Claimant	Name and Mailing Address of Claimant
Name	Name
Legal Name	
Street Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code

1 Amount of Nebraska sales and use tax paid . . . . .	<table border="1"> <tr><th colspan="2">Amount Claimed</th></tr> <tr><td style="width:10%">1</td><td></td></tr> </table>	Amount Claimed		1		<b>Provide Basis For Claim and Attach Appropriate Documentation (See instructions.)</b>			
Amount Claimed									
1									
2 Local sales and use tax paid:									
	<table border="1"> <tr> <th style="width:60%">Local Taxing Jurisdiction</th> <th style="width:40%">Amount of Local Tax Overpayment</th> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	Local Taxing Jurisdiction	Amount of Local Tax Overpayment						
Local Taxing Jurisdiction	Amount of Local Tax Overpayment								
3 Total of line 2. . . . .	3								
4 Total of lines 1 and 3. . . . .	4								

5 Select payment method:  Refund (complete information below) or  Credit to sales/use tax account (**do not use until credit appears on account**). Complete the routing and account information below to have your refund direct deposited. The Department of Revenue strongly encourages all refunds to be direct deposited.

Routing Number (must be 9 digits)  Check Type of Account:  (1) Checking  (2) Savings

Account Number (up to 17 digits)

Check this box if the refund will go to a bank outside the United States.

6 Person authorized to be contacted regarding this claim:

Authorized Contact Person (Please print.) _____	Title _____	Email Address _____	Phone Number _____
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**sign here** I declare under penalties of law that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made by the state, nor have I claimed or received a refund from the retailer.

Authorized Signature (Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney) _____	Phone Number _____	Signature of Preparer Other Than Taxpayer _____	Phone Number _____
Title (See instructions.) _____	Date _____	Address _____	Date _____

Action Taken by the Nebraska Department of Revenue		For Dept. Use Only	
<input type="checkbox"/> Approved <input type="checkbox"/> Approved as Revised <input type="checkbox"/> See Amended Statement <input type="checkbox"/> See Comments <input type="checkbox"/> See Letter Dated  <input type="checkbox"/> Disapproved <input type="checkbox"/> See Comments <input type="checkbox"/> See Letter Dated	Comments: _____ _____ _____ _____	Direct Voucher Tax Cat. _____ Ref. Type _____ Date to Finance _____ Force Code _____	
		<b>Approved</b>	
		1	
		<b>Code</b> 2	<b>Amount</b>
		3	
		<b>Total</b> 4	

Department's Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_

You may fax this form to 402-471-5927.  
 Mail this claim and supporting documentation 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

**This form, if not properly completed and adequately supported, is not a valid claim for refund (claim) and will be returned.**

**Who May File.** Any person who has made an overpayment of sales or use tax of \$2 or more, may file a claim.

**When to File.** A claim must be filed within the statute of limitations period (generally three years from the 20th day of the month following the close of the period for which the overpayment of tax was made). If the overpayment of tax was the result of a deficiency determination issued by the Nebraska Department of Revenue (Department), the claim must be filed within six months after the determination becomes final, or within six months from the date of overpayment of tax with respect to the determination. The latest expiration date of these three periods will be the last acceptable filing date.

**Where to File.** The claim must be filed with the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903. You may fax this claim to 402-471-5927 if there is limited documentation submitted to support the claim.

**Basis for a Valid Claim for Refund.** A valid claim must have all of these items. If the space provided is not sufficient, a letter of explanation must be attached.

1. All applicable lines on the form must be completed.
2. The claim must be signed by an authorized person, if authorized by a [Power of Attorney, Form 33](#), a copy must be included.
3. The claim must have adequate documentation for the Department to determine the validity of the claim. The following are the minimum requirements for adequate documentation:
  - a. Reference to either a specific state statute or regulation.
  - b. When filing a claim for sales and use taxes paid on a motor vehicle, you must include a copy of the [Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6](#), which was validated by the county treasurer; or a copy of the motor vehicle registration showing sales tax was paid.
  - c. Copies of the invoices indicating sales tax paid to the retailer or copies of invoices on which use tax was remitted. For larger claims with recurring vendors, submit a sampling of approximately 30% of the invoices for each vendor along with a summary totaling the amount of tax claimed. This summary must contain -
    - Receipt number;
    - Invoice date;
    - Vendor name and address;
    - Items, materials, or services purchased;
    - Purchase price of items, materials, or services purchased;
    - Date the invoice was paid; and
    - Amount of Nebraska and local sales and use tax paid.

When filing a refund claim for use tax paid, in addition to the above, submit an Excel file, if available, identifying the month and year of each Form 10 or Form 2 on which the use tax was remitted.

- d. Claims for sales and use taxes paid on manufacturing machinery and equipment - In addition to the information listed in 3c above, you must provide the model number and a detailed description of how the machinery or equipment is used in your manufacturing process. Include a reference to the specific section of [Nebraska Sales and Use Tax Regulation 1-107, Manufacturing Machinery and Equipment Exemption](#) which applies to the use of equipment.

Claims for sales and use taxes paid on repair and replacement parts for manufacturing machinery and equipment - You must provide information as to which piece of manufacturing machinery or equipment the part is used on.

4. Retailers filing a claim must attach:
  - Copies of the original invoices;
  - Credit memos issued to customers; and
  - Exemption certificates, if issued.

The claim will be reduced by the amount of collection fee for the portion of the tax on the original return when it was filed.

5. Contractors who have been issued a [Purchasing Agent Appointment, Form 17](#), before any materials are annexed, may file a claim for sales or use tax paid on those materials annexed to real estate in the exempt project. If the Form 17 was not issued prior to the annexation, the refund claim must be filed by the exempt organization. The exempt organization must show the actual amount of tax paid by the contractor with certified statements from the contractor accompanying the claim for refund. A supplier/vendor of building materials sold to a contractor may not receive a refund of tax on those materials when a Form 17 is received after the purchase is made. Instead, the contractor or exempt entity must apply for the refund.

**Payment Method.** You may elect to receive the approved refund either as a direct deposit, or as a credit to offset a future sales or use tax liability. To have your refund deposited directly into your checking or savings account, enter the routing number and account number. The account and routing numbers are found on the bottom of the checks used with the account. The Department strongly encourages all refunds to be direct deposited.

New banking rules regarding International ACH transactions (IATs) require that the Department must be notified whenever a refund will go to a bank account outside the U.S. The box in line 5 must be checked if the bank is outside the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.

**Processing Procedure.** The Department must approve or deny a claim within 180 days of the filing unless:

- The claimant and the Department have agreed in writing to extend the 180-day period; or
- The claimant requests a hearing in writing which waives the 180-day period.

The Department must send the claimant notice of the denied portion of a claim within 30 days after the denial.

**Appeal Procedure.** The denial of a claim, in its entirety, or in part, is the final determination of the Department and may be appealed. If the Department's final action is appealed, the claimant must file its appeal with the District Court in Lancaster County within 30 days after the mailing of the Department's final determination. If an appeal is not made within 30 days, the determination of the Department becomes final.

### **Specific Instructions**

**Line 1.** Enter the amount of state sales or use tax paid.

**Line 2.** Enter the name of each local taxing jurisdiction and the amount of local sales or use tax paid. If the space provided is not sufficient, attach a schedule listing the additional information.

**Line 5.** Check the appropriate box to select how you would like to receive the approved amount. A credit to your sales or use tax account may be used to offset future sales or use tax liabilities. If you anticipate the approved credit will be greater than your reported tax liabilities over the next 24 months, you should request a refund. If no election is made, a refund will be issued.

**Line 6.** An Authorized Contact Person designated on line 6 will have the authority to receive and discuss confidential information regarding this claim. By including an email address for the Authorized Contact Person, you accept the risk of loss of confidentiality associated with this method of communication.

**Signatures.** The claim submitted to the Department must be signed by the owner/taxpayer, partner, member, or corporate officer. If another person signs this claim, there must be a [power of attorney](#) attached to this form, or the Department will be unable to process this claim.

Any person who is paid for preparing a taxpayer's claim must also sign the claim as preparer.