

Section 77-371 Fee Amounts

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Issue

What are the fees charged by the DOR under [Neb. Rev. Stat. § 77-371](#)?

Conclusion

For the period beginning July 1, 2026, through December 31, 2026, the following fees apply under [Neb. Rev. Stat. § 77-371](#), as enacted. Following December 31, 2026, the flat fees subject to indexing under Neb. Rev. Stat. § 77-371 will be adjusted annually. The DOR will reissue this Revenue Ruling to reflect changes in the flat fee amounts as needed.

Fee	Amount
Collection of Delinquent Taxes Fee	The greater of \$25 or 10% of the tax liability
Assessment Fee	The greater of \$25 or 10% of the tax liability
Protest Filing Fee	\$40
Request for Abatement of Penalty Fee	\$25
Request for Abatement of Interest Fee	\$25
Request for Tax Clearance Certificate Fee	\$25

Definitions

Collection of Delinquent Taxes Fee. The collection of delinquent taxes fee is added by the DOR to any delinquent tax claim (claim), as defined in [Neb. Rev. Stat. § 77-377.01](#), regardless of whether the claim has been assigned to a collection agency under [Neb. Rev. Stat. §§ 77-377.01 to 77-377.04](#). Neb. Rev. Stat. § 77 371(1). In addition to the collection of delinquent taxes fee:

- The DOR must add to the tax liability the actual costs to collect the delinquent taxes the DOR incurred prior to referring the debt to a collection agency, see Neb. Rev. Stat. § 77-371(2);
- The maximum amount that can be added to the liability for the collection of delinquent taxes fee and actual costs prior to the account moving to a collection agency is 50% of the balance of the claim; and
- When a claim is assigned to a collection agency, the collection agency's services fees, as provided in the contract with the collection agency, will be added to the amount owed and collected from the taxpayer not to exceed 50% of the total amount of delinquent taxes. [See Neb. Rev. Stat. § 77-377.02.](#)

Assessment Fee. The assessment fee is added to all assessments and notices of deficiency by the DOR when issued. If an assessment or notice of deficiency becomes due and owing, the assessment fee must be recalculated on the tax liability as of the date when the assessment or notice of deficiency becomes due and owing. Neb. Rev. Stat. § 77-371(3).

Protest Filing Fee. The protest filing fee is required to be paid by any person filing a petition for redetermination (protest) of (i) a notice and demand for payment issued under [Neb. Rev. Stat. § 77-1783.01](#), or (ii) a notice of a deficiency determination issued under the Nebraska Revenue Act of 1967, unless the person is found to be indigent by the DOR after submitting an Application for Waiver of Protest Filing Fee, Form 371P-W to the DOR. Neb. Rev. Stat. § 77-371(4). Taxpayers must send the protest filing fee payment with the Nebraska Protest Filing Fee Voucher, Form 371P-V or with the mailed written protest.

For purposes of the protest filing fee only, the fee does not apply to responses to any of the following assessments by DOR:

- Nebraska Balance Due Notices;
- Math and clerical error adjustments;
- Assessments of \$5,000 or less (not including penalty and interest);
- Non-filer Notices when the taxpayer files the original return; and
- Tax programs that fall outside of the statutory authority of section 77-371, including motor fuels, limited liability company (LLC) member assessments issued under [Neb. Rev. Stat. § 21-129](#), cigarette, kratom, and any other tax program not covered under the Nebraska Revenue Act of 1967.

Request for Abatement of Penalty Fee. The request for abatement of penalty fee applies to any [Request for Abatement of Penalty, Form 21](#), filed with the DOR. Neb. Rev. Stat. § 77-371(5). This fee applies to any program where the Tax Commissioner has the statutory authority to waive penalties.

Request for Abatement of Interest Fee. The request for abatement of interest fee applies to any [Request for Abatement of Interest, Form 21A](#), filed with the DOR. Neb. Rev. Stat. § 77-371(5). This fee applies to any program where the Tax Commissioner has the statutory authority to waive interest.

Request for Tax Clearance Certificate Fee. The request for tax clearance certificate fee applies to any request for a tax clearance certificate under Neb. Rev. Stat. § 77-2707 submitted on the [Certificate of Tax Clearance or Confirmation of Current Tax Liabilities Application, Form 36](#), filed with the DOR. Neb. Rev. Stat. § 77-371(6).

Analysis

Effective July 1, 2026, [Neb. Rev. Stat. § 77-371](#) enacted the collection of delinquent taxes fee, assessment fee, protest filing fee, request for abatement of penalty fee, request for abatement of interest fee, and request for tax clearance certificate fee. The fee amounts for the period beginning July 1, 2026, through December 31, 2026, are provided in Neb. Rev. Stat. § 77-371. The fees are generally nonrefundable even if paid in error.

Beginning January 1, 2027, and each January 1 thereafter, the Tax Commissioner must increase the flat fee amounts by the percentage change, if any, as of August of the previous year over the level as of August of the year preceding that year in the Consumer Price Index for All Urban Consumers, Midwest Region, as published by the Bureau of Labor Statistics of the United States Department of Labor. Neb. Rev. Stat. § 77 371(8).

APPROVED:



James R. Kamm
Tax Commissioner
June 26, 2026