RESET PRINT

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Protest Filing Fee Payment Voucher

FORM 371P-V
2026

Name of Petitioner (If Individual Joint Return Filed, Enter Your Name and Spouse's Name)			**Please Do Not Write In This Space**
Business Address (if applicable)			
Address (Street or Other Mailing Address)			
City	State	ZIP Code	
Nebraska ID Number or Social Security Number	Federal ID Number or Social Security Number		Amount Remitted
Tax Period:			
Tax Category:			

Check the following boxes that apply to the amount remitted by check or money with this voucher:

- ☐ The $40 protest filing fee.
- ☐ I have attached a Form 21 and the $25 request for abatement of penalty fee.
- ☐ I have attached a Form 21A and the $25 request for abatement of interest fee.

Mail this voucher with payment to:

Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-8903.

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

(Note the fee is adjusted annually and the current fee amount can be found at the Section 77-371 Fee Amounts Revenue Ruling.)

7-333-2026

Instructions

Who May File. Any Petitioner required to pay the protest filing fee to the Nebraska Department of Revenue (DOR) for 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 (Notice). Taxpayers must separately complete and file the protest with DOR.

When filing a protest with the DOR, Petitioners may also use this payment voucher to pay the request for abatement of penalty fee or request for abatement of interest fee. Petitioners requesting abatement of penalty and/or interest must separately complete and attach the Request for Abatement of Penalty, Form 21 and/or Request for Abatement of Interest, Form 21A with fee payment to this voucher. The DOR will not act on any request during the protest to abate penalty or interest with the filing of the Form 21 and or 21A.

Who May Not File. The filing fee does not apply when responding to any of the following assessments by the 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.

How to File and Pay. The completed Nebraska Protest Filing Fee Payment Voucher, Form 371P-V (and Form 21 and or 21A if applicable) must be mailed with payment by check or money order to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818. **The fees are generally nonrefundable even if paid in error.**

Do not pay the fee electronically. Electronic payments will be applied to the taxpayer's outstanding account and will not be considered a fee payment.

Any fee not paid in full is considered unpaid. Failing to pay a fee will result in the dismissal of the protest or waiver request. See the Section 77-371 Fee Amounts Revenue Ruling for the current fee amounts.

Partial Payment of Multiple Fees. If a partial payment is received for multiple fees, the partial payment will be applied to the fees using the following order of priority: (1) protest filing fee, (2) request for abatement of penalty fee, and (3) request for abatement of interest fee. The fee that is subject to the final partial payment will be considered unpaid and the request will be subject to dismissal for the nonpayment of the fee.

Special Instructions

Amount Remitted. Enter the total fee payment remitted by check or money order with this voucher to the DOR. The fees are adjusted annually as provided in Neb. Rev. Stat. § 77-371(8) beginning January 1, 2027, and each January 1 thereafter. See the Section 77-371 Fee Amounts Revenue Ruling for the current fee amounts.

Petitioner's Name and Address. If the Petitioner is an individual, a Social Security number or taxpayer ID must be listed. If a married, filing jointly return was filed and both spouses are protesting, enter both spouses' Social Security numbers in the spaces provided.

If the Petitioner is a corporation, partnership, limited liability company (LLC), or association, enter the name, state and federal ID numbers (if applicable).

If the Petitioner is an estate or trust, enter the name, title, and address of the fiduciary, as well as the name and ID number or Social Security number of the taxpayer.

Tax Period. Enter the designation of the specific year or time period subject to protest. If multiple years or periods are subject to protest, enter all years or periods.

Tax Category. List the type of taxes, such as "income" or "sales and use" subject to protest.