

Application for Waiver of Protest Filing Fee

FORM
371P-W

Petitioner's Name and Mailing Address

Name of Petitioner (If Individual Joint Return Filed, Enter Your Name and Spouse's Name)

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

Complete the next section based on the taxes you are protesting

Tax Period: _____

Tax Category: _____

Income. List amount of income **received** each month. Attach a copy of your paystubs, bank statements, or other documents showing these amounts. If the monthly amount varies, include an explanation:

Salary/Wages

☐ I do not receive this type of income

Business/Professional/Self-Employment Income

☐ I do not receive this type of income

Rent Payments/Interest/Dividends

☐ I do not receive this type of income

Pensions/Annuities/Life Insurance Payments

☐ I do not receive this type of income

Social Security/Railroad Retirement Benefits

☐ I do not receive this type of income

Unemployment Benefits

☐ I do not receive this type of income

Disability/Worker's Compensation

☐ I do not receive this type of income

Child Support/Alimony

☐ I do not receive this type of income

Any other type of income. Attach an explanation of the income.

☐ I do not receive this type of income

Cash, Checking or Savings Accounts

How much cash do you have? _____

Do you have a checking account? ☐ Yes ☐ No What is the total amount in all your checking accounts? _____

Do you have a savings account? ☐ Yes ☐ No What is the total amount in all your savings accounts? _____

Real and Personal Property

List the address of all real estate you own. If you live in the home full time, write "primary residence" next to the address. State the value of each.

List any vehicles or boats (cars, motorcycles, boats, etc.) you own. List the make/model and year of the vehicles. State the value of each.

List any stocks, bonds, securities, cryptocurrencies or other financial instruments you own. State the value of each.

Dependents. List all persons who depend on you for support. State your relationship to each person, whether they live in your home, their age, if you claim them as a dependent on your tax return, and the amount you contribute to their support each month.

For example, "Jane Smith, daughter, lives in my home, 10 years old, claimed on my tax returns, \$700"

Expenses.

How much is your monthly rent or mortgage payment? _____

List any court ordered payments, including child support. List amount of monthly payment, the type of payment and if it is court ordered support, identify the person for whom the support is ordered. For example, "Child support for Jane Smith, \$650/month"

List any other normal living expenses you would like considered. Include the monthly costs and the type of expense. For example, "Car insurance, \$75/month"

Debts. List any other outstanding debts. List the creditor, the amount owed, and the minimum monthly payment. Include a copy of you bank statement or other documentation showing these payments. Provide copies of documents supporting the minimum monthly payment listed for each creditor. For example, "IRS, \$5000 owed, \$50/month payment"

Additional Considerations. List any other relevant circumstances you would like DOR to consider:

I declare under penalty of perjury the above information is true and correct. If signed by a fiduciary on behalf of the petitioner, I hereby certify that I have the authority to execute this Application on behalf of the petitioner.

**sign
here**

Signature

Date

Email Address

Print Name

Daytime phone

Title, if applicable

**sign
here**

Signature

Date

Print Name

Title, if applicable

For Nebraska Department of Revenue Use Only

☐ Approve ☐ Disapprove

Comments: _____

Authorized Signature _____

Instructions

Who May File. Any person requesting a waiver of the protest filing fee from the Nebraska Department of Revenue (DOR) by claiming the person is indigent under [Neb. Rev. Stat. § 77-371\(4\)\(b\)](#) when filing a petition for redetermination (protest) for (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), must file the Application for Waiver of Protest Filing Fee, Form 371P-W, with their protest or within 30 days from the protest due date. See the How to Protest a Notice of Deficiency or Proposed Assessment for more information on protest due dates. Indigent means the inability to financially pursue the protest without prejudicing the person's ability to provide economic necessities for the person or the person's family. [Neb. Rev. Stat. § 77-371\(4\)\(b\)](#).

When and Where to File. The Form 371P-W must be timely filed with your protest filing, which may be accomplished by personal delivery, mail, or electronically by using the State File Sharing system (ShareFile) on DOR's website. If the form is not included with your protest, DOR may contact you to request the fee or a completed form. Payment of the fee or filing of the form is due within 30 days of the protest due date. See the [How to Protest a Notice of Deficiency or Proposed Assessment](#) for more information. Protests and this Form 371P-W cannot be filed by fax, email, or submitted through a sharefile system other than the designated State ShareFile found on DOR's website on the [Electronically File Your Protest](#) page.

Processing Procedure and DOR Review. The DOR will acknowledge receipt of your Form 371P-W in writing. The DOR will review the applications in the order received. During the DOR review, the timeframe for paying the protest filing fee will be on hold. **This does not extend the statutory time allowed for the filing of the actual protest.**

In addition to the requirements in Neb. Rev. Stat. § 77-371(4)(b), the DOR uses the IRS' national standards as part of its evaluation of protest filing fee waiver requests. If your expenses are in excess of these standards, you may include an explanation of your costs in the "Additional Considerations" portion of the form. The IRS' national standards are available online: [Health Care](#), [Housing and Utilities](#), [Living Expenses](#), and [Transportation](#). Please note that these standards are only one factor used in the evaluation.

Special Instructions

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.

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.

Email. By entering an email address, the applicant acknowledges DOR may contact the applicant by email. The applicant accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email.

Authorization for DOR to Send Notice by Secure Electronic Means. By submitting this application electronically, you have authorized the DOR to deliver any notice by electronic means in a secure manner to the email address entered, and you accept any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email.

Appeal Procedure. The denial of a request in its entirety, or in part, is considered a final determination by DOR and may be appealed. The requesting party must file an appeal with the District Court of Lancaster County within 30 days after the mailing of DOR's final determination in order to contest the determination.

Signature. The person requesting waiver of the protest filing fee must sign and date the Form 371P-W. If requesting waiver of the fee for a married, filing jointly income tax return, one spouse must sign the Form 371P-W.

If signed by a fiduciary on behalf of the petitioner, the signer must have the authority to execute this petition on behalf of the petitioner. If the signatory is different than the Petitioner, include a completed [Form 33, Power of Attorney](#).