PRINT FORM | RESET FORM

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Department of Revenue Protest Kit

Tax Year 2026

Petitioner's Name and Address

Please Type or Print

Name of Petitioner

Address as listed on Notice from DOR. If you would like to change your address with DOR you must complete the Nebraska Change Request, Form 22, or the Nebraska Change Request for Individual Income Tax Only, Form 22A.

Nebraska ID or Social Security Number

Federal ID Number

Check box to indicate what Nebraska Department of Revenue (DOR) action (Notice) you are protesting? Include a copy of the Notice with this form.

- ☐ Notice of Deficiency Determination
- ☐ Notice of Deficiency Regarding Form 2220N
- ☐ Form 1902N
- ☐ Application Denial

____

- ☐ Other ______________________________

Note: If protesting a Notice of Deficiency mailed on a Balance Due Notice, please first contact the Nebraska Department of Revenue Taxpayer Assistance at 800-742-7474 (NE and IA), or 402-471-5729.

Enter the postmark date on the envelope containing the Notice from the DOR or, if the Notice was provided by email, enter the date of the email:

______________________________.

Application Type or Tax Category:

- ☐ Nebraska Exemption Application for Sales and Use Tax, Form 4
- ☐ Nebraska Exemption Application for Common or Contract Carrier's Sales and Use Tax, Form 5
- ☐ Kratom Product Registration, Form 230
- ☐ Sales
- ☐ Income
- ☐ Withholding
- ☐ Other______________________________

Tax Period(s): ______________________

Explain why you disagree with the Notice. Please list each point separately. Attach additional pages if needed.

State the facts you are relying on to support your position. Please list each point separately. Attach additional pages if needed.

Include copies of any documents or evidence you are relying on. Please do not include original documents.

Check one:

- ☐ I have enclosed a check or money order for the $40 protest filing fee.
- ☐ I have enclosed a completed Application for Waiver of Protest Filing Fee, Form 371P-W requesting a waiver of the protest filing fee.
- ☐ **Electronic Filers Only.** I am filing electronically using the Secure Portal and will use the Nebraska Protest Filing Fee Payment Voucher, Form 371P-V to mail the $40 protest filing fee by check or money to the DOR.

Check if applicable:

- ☐ I am requesting abatement of penalty and have enclosed the $25 fee and a completed Request for Abatement of Penalty, Form 21. The basis for your request for abatement of penalty must be stated on the Form 21, and you may also include it within your protest.
- ☐ I am requesting abatement of interest and have enclosed the $25 fee and a completed Request for Abatement of Interest, Form 21A. The basis for your request for abatement of interest must be stated on the Form 21A, and you may also include it within your protest.

I declare under penalty of perjury the above information is true and correct.

sign here

Signature	Date	Daytime Phone
Print Name	Email Address	Title, If Applicable

sign here

Signature	Date	Daytime Phone
Print Name	Email Address	Title, If Applicable

If you wish to be represented by another individual (for example an attorney or accountant) for this protest, you must furnish a written authorization for that person to act on your behalf. Representatives may be appointed using a Power of Attorney, Form 33 or its equivalent.

Instructions

Who May File. Any Petitioner filing a petition for redetermination (protest) with the Nebraska Department of Revenue (DOR) may use the Nebraska Department of Revenue Protest Kit to assist with filing the protest, and instruction on paying the applicable fees.

This kit is not required to be filed with a protest. It is provided for the petitioner's convenience in filing a protest, but it is not the sole form which may be used. DOR will accept other properly completed protests. For more information regarding protests, see How to Protest a Notice of Deficiency Determination Information Guide.

Do not use this form to protest a Notice of Deficiency mailed on a Balance Due Notice or an original return in response to a Non-filer Notice. If the protest is of a Notice of Deficiency mailed on a Balance Due Notice, please contact the Nebraska Department of Revenue Taxpayer's Assistance at 800-742-7474 (NE and IA), or 402-471-5729.

Formal Hearings. A petitioner must include a request for a formal hearing if one is desired. Petitioners may include this request in the "Explain why you disagree" section of this form. Formal hearing requests will not be granted unless authorized by law.

How to File. Filing a protest, other than a protest of a Notice of Deficiency mailed on a Balance Due Notice or filing an original return in response to a Non-filer Notice, may be accomplished by personal delivery, mail, or electronically by using the State File Sharing system (ShareFile) on DOR's website. Protests **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. A protest of a Notice of Deficiency mailed on a Balance Due Notice cannot be filed electronically, they must be filed by personal delivery or mail.

Electronic filing does not apply to protests or appeals filed with the Property Assessment Division (PAD).

Pay the Protest Filing Fee (Fee) or Request a Fee Waiver. When filing a protest on or after July 1, 2026, petitioners must pay the protest filing fee or file the Application for Waiver of Protest Filing Fee, Form 371P-W as provided under Neb. Rev. Stat. § 77-371. **The fee payments are nonrefundable.** Petitioners must pay the fee or request a fee waiver within 30 days from the protest due date. See the How to Protest a Notice of Deficiency Determination Information Guide for the protest due dates. Failure to timely pay the fee or request a waiver will result in the dismissal of your protest.

The protest 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 Request a Fee Waiver. Include a completed and signed Application for Waiver of Protest Filing Fee, Form 371P-W with your written protest or by submitting the Form 371P-W to the DOR within 30 days from the protest due date. See Form 371P-W instructions for more information.

How to Pay the Fee. The fee must be paid by check or money order to the "Nebraska Department of Revenue." If you file your protest by mail or personal delivery, include the check or money order for the fee payment with your timely filed written protest. If you electronically file your protest, mail the fee payment by check or money order with a completed Nebraska Protest Filing Fee Payment Voucher, Form 371P-V to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818. The fee payment must be made to the DOR within 30 days from the protest due date. See the Form 371P-V instructions for more information.

Do not pay the fee electronically. Electronic payments will be applied to the petitioner's outstanding account and will not be considered a fee payment. See the Form 371P-V instructions for more information.

Fee Amounts. The amount of 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 amount.** If you make a request for abatement of penalty or interest in addition to your protest, you may remit payment using a single check or money order for the total fee payments. See the Form 371P-V instruction for more information. **Fees are nonrefundable. Any fee not paid in full is considered unpaid.**

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.

Failure to Pay Fee. Taxpayers who fail to pay the applicable fee (or file Form 371P-V) at the time of filing their protest will be given the opportunity to cure their protests by paying the fee within 30 days from the protest due date. If the fee is not paid by that time, DOR will dismiss the protest without hearing. If a protest is dismissed for failure to pay, the taxpayer may refile the protest only if the protest due date has not passed.

Requests for Abatement of Penalty or Interest. Taxpayers may include Forms 21 and 21A to request abatement of penalty and interest with their written protest. Fees are required for each abatement requested to be paid. See the above section on "How to Pay the Fee," for more information on making the fee payments.

Special Instructions

Petitioner's Name and Address. If the taxpayer is an individual, a Social Security number or taxpayer ID must be listed. List the taxpayer's name and address as listed on the Notice received from the DOR. Petitioners are responsible for ensuring DOR has current contact information, including petitioner's address. If the contact information on the Notice from DOR is no longer current, complete and file the Nebraska Change Request, Form 22 or Form 22A (Individual Income Tax Only) to provide updated information. Listing an address on this form that does not match the communication from DOR will not update your address with the Tax Commissioner and will delay or prevent processing of your protest.

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.

Application Type or Tax Category. Check the box for application type or tax category. Tax Category means 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.

Signature. The Petitioner or an authorized representative must sign the protest. To be represented by another person, the taxpayer must complete and return a Power of Attorney, Form 33, or its equivalent.

Interest. Filing a protest does not stop interest from accruing on an outstanding tax balance. Taxpayers may pay the outstanding balance to stop interest without conceding the amount owed is correct.