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NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Claim for Refund of Sales and Use Tax

FORM 7

Nebraska ID Number	Federal Employer ID or Social Security Number	**Please Do Not Write in This Space**
Claim Period Beginning _____ , _____ and Ending _____ , _____		

Name and Location Address of Claimant	**Name and Mailing Address of Claimant**
Name	Name
Legal Name	Street or Other Mailing Address
Street Address	City State ZIP
City State ZIP	**7** Provide basis for filing the claim, and attach supporting documentation **(Required - see instructions.)**

Amount Claimed

1 Nebraska sales and use tax paid.	**1**	

2 Local sales and use tax paid:

Local Taxing Jurisdiction	Amount of Tax

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**)

Routing Number _____ Check Type of Account: ☐ (1) Checking ☐ (2) Savings

Account Number _____

☐ 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) _____ Email Address _____ Phone Number _____

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 _____ Phone Number _____ Signature of Preparer Other Than Taxpayer _____ Phone Number _____

Print Name _____ Print Name _____

Title _____ Date _____ Firm's Name _____ Date _____

Action Taken by the Nebraska Department of Revenue

☐ Approved
☐ Approved as Revised
☐ See Amended Statement
☐ See Comments
☐ See Letter Dated _____

☐ Disapproved
☐ See Comments
☐ See Letter Dated _____

Comments:

For DOR Use Only

Direct Voucher Tax Cat. _____
Date to Finance _____
Ref. Type _____
Force Code _____

Amount Approved

	State Tax Amount
1	
Code 2	**Local Tax Amount**
3	
Total 4	

Nebraska Department of Revenue Authorized Signature _____ Date _____

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

6-063-1967 Rev. 8-2026
Supersedes 6-063-1967 Rev. 1-2021

Instructions

This form, if not properly completed, is not a valid claim for refund and may be returned.

Who May File. Any person who has made an overpayment of sales or use tax of $2 or more, may file a refund claim (claim). Good Life District (GLD) applicants and retailers within a GLD are eligible for a state refund of 50% of the state sales tax paid on new development costs for a new business, additional GLD retailer, or relocated GLD retailers to the extent there is excess allocation available (over $5 million in new state sales tax from new businesses and additional GLD retailers in Avenue One GLD net of allocation and refunds) at the time the improvements are placed in service. Foreign adversarial companies as defined in Neb. Rev. Stat. § 77-3,114 are ineligible to file a claim for development costs within a GLD.

All claims for refund of sales and use taxes under any of the tax incentive acts must use Tax Incentive Claim for Refund of Sales and Use Tax, Form 7-I.

When to File. A claim must be filed within the statute of limitations period. This is generally the latest of the following periods:

- Three years from the 20th day of the month following the close of the period for which the payment of tax was made;
- Six months after a deficiency determination issued by the Nebraska Department of Revenue (DOR) becomes final;
- Six months after the date of overpayment with respect to such determination; or
- A period for which a Nebraska Extension of Statute of Limitations, Form 872N, has been given.

Where to File. A claim for refund must be filed with the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903. The listing that supports the refund claim and electronic images of the invoices can be provided to DOR by mail or by DOR's secure file sharing system.

The claim may be faxed to 402-471-5927 if there is limited documentation submitted to support the claim. Limited documentation means a maximum of 20 pages by fax, which includes the form, claim listing, invoice copies and other documentation.

What is a Valid Claim. A valid claim must contain all of the items listed below.

1. Lines 1 and/or 2, 4 and 7 on the form must be completed for a valid claim. If any space provided is not sufficient, a letter of explanation must be attached to include the local taxing jurisdictions and/or reason for filing the claim.
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 DOR to determine its validity. If a claim does not meet the requirements, the review and payment of the claim will be returned. The following are the minimum requirements for adequate documentation –
   a. Enclose a detailed listing of the invoices and indicate the amount of the sales and use taxes paid. The list should be in **alphabetical** order by vendor. Submit the list on a spreadsheet via DOR's secure file sharing system. The detailed list must include the following information, if applicable, and be in the format shown.

Vendor Name	Item Description	Invoice Number	Invoice Date	Taxable Amount	Total Nebraska Sales Tax Paid	Good Life Sales Tax Paid	Good Life District Code	Local Sales Tax Paid	Name of Municipality or County	Nebraska Use Tax Paid	Local Use Tax Paid	Month Use Tax Remitted	Total Tax Paid	Basis

   b. Attach a legible copy of every invoice on the list. Arrange the invoice copies in the **same order** that the invoices appear on the list. The invoices need to clearly show the total purchase price and the amount of Nebraska and, if applicable, the GLD Code, and/or local sales tax paid.

      If claiming a refund of sales and use taxes paid on a motor vehicle, include a copy of the Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6, and a copy of the motor vehicle registration or other document showing sales tax was paid.

   c. If you are claiming a refund of use tax paid, submit a copy of the Nebraska and Local Sales and Use Tax Return, Form 10, or Nebraska and Local Business Use Tax Return, Form 2, and the supporting list of the purchases on which use tax was paid.
4. **Claims for sales and use taxes paid on manufacturing machinery and equipment.** In addition to the information listed in 3, you must provide the model number and a detailed description of how the machinery or equipment is used in your manufacturing process, such as 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 the equipment.

   Claims for sales and use taxes paid on repair and replacement parts for manufacturing machinery and equipment. You must identify the piece of equipment for which the part is purchased and a detailed description of how that piece of machinery or equipment is used in the manufacturing process.
5. **Claims to obtain a refund of sales tax improperly collected.** Retailers filing a claim must attach:
   - Copies of the original invoices showing sales tax was collected from the customer;
   - Credit memos issued to customers showing sales tax was refunded; and
   - Exemption certificates, if applicable.

The claim will be reduced by the amount of collection fee that was retained by the retailer on the original return when it was filed.

6. 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 at 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. DOR may request additional invoices to support the certified statements.

Specific Instructions

Line 1. Enter the amount of state sales or use tax paid. If applicable, include documentation regarding any amount of state sales tax claimed from within a GLD. (see "What is a Valid Claim" above).

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 the claim should be refunded. A credit to the 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.

Banking rules regarding International ACH Transactions (IATs) require that DOR 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 located outside the U.S. These refunds cannot be processed as direct deposits and instead must be mailed.

Line 6. An Authorized Contact Person designated on line 6 will have the authority to receive and discuss confidential information regarding this claim. Including an email address for the Authorized Contact Person allows DOR to send all confidential information by secure email or by DOR's secure file sharing system.

Line 7. Enter information regarding the basis for the claim. If the space provided is not sufficient or there are multiple reasons for the refund, a letter of explanation must be submitted with the claim.

Processing Procedure. If DOR requests additional documentation to support the refund claim, DOR expects a timely response (within two weeks) to any request. If a response is not received timely, DOR will partially deny or deny a claim in full.

DOR must approve or deny a claim within 180 days of the filing unless:

- The taxpayer and DOR have agreed in writing to extend the 180-day period, or
- The taxpayer requests a hearing in writing prior to denial of the claim.

DOR must send the taxpayer 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 considered a final determination by DOR and may be appealed. If DOR'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 DOR's final determination. If an appeal is not made within 30 days, DOR's determination becomes final.

Payment Method. DOR strongly encourages all approved refunds to be paid by ACH payment. If an ACH Enrollment Form is not on file, complete one and submit to DOR through DOR's secure file sharing system. You may also have the refund credited to your sales and use tax account. If the claim is credited to your account, do not use the credit until it appears on your account or sales and use tax return.

Authorized Signature. The claim submitted to DOR 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, Form 33, attached to this form, or DOR 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.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or DOR's secure file sharing system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

For Additional Information. If you have any questions or need further assistance, visit revenue.nebraska.gov.