

REG-1-110, Claims for Refund of Sales or Use Tax

110.01 Any person who has overpaid any sales or use tax may file a claim for a refund of the amount of tax overpaid. A claim for refund of sales or use tax (claim) must be filed with the Nebraska Department of Revenue (Department) in accordance with Reg-33-002.01A.

110.01A The Department will not accept a claim if the amount claimed is less than \$2.

110.01B If the claimant desires a hearing, a request for hearing must be made when the claim is filed or prior to the Tax Commissioner taking action on the claim. A claim is not presumed to be a request for a hearing.

110.01C Only the person who made the overpayment, or the person's attorney-in-fact, executor, personal representative, or administrator, may file a claim.

110.01D A claim must be filed within the time specified in Reg-33-002.01B.

110.02 The Tax Commissioner must allow or disallow a claim within 180 days after it has been filed.

110.02A A request for a hearing waives the 180-day period. The claimant and the Tax Commissioner may also mutually agree to extend the 180-day period.

110.02B If a hearing has not been requested, and the Tax Commissioner has not acted on the claim within 180 days or the period agreed to by the claimant and the Tax Commissioner, whichever is later, the claim is deemed to have been allowed.

110.02C Within 30 days after disallowing any claim in whole or in part, the Tax Commissioner will notify the claimant of the action taken in the same manner as a notice of deficiency determination.

110.03 The amount of overpayment may be credited or offset against any sales, use, income, or any other tax, and any fees, interest, or penalties then due and payable to the state from the claimant. Any remaining balance may be refunded to the claimant or its successor. Refunds of sales and use tax may be paid electronically.

110.04 Interest will not be allowed on claims if the tax was originally paid voluntarily.

(Neb. Rev. Stat. §§ 77-1784, 77-2708, 77-27,194.01, 77-4108.01, 77-5729, and 77-5804. July 3, 2013.)