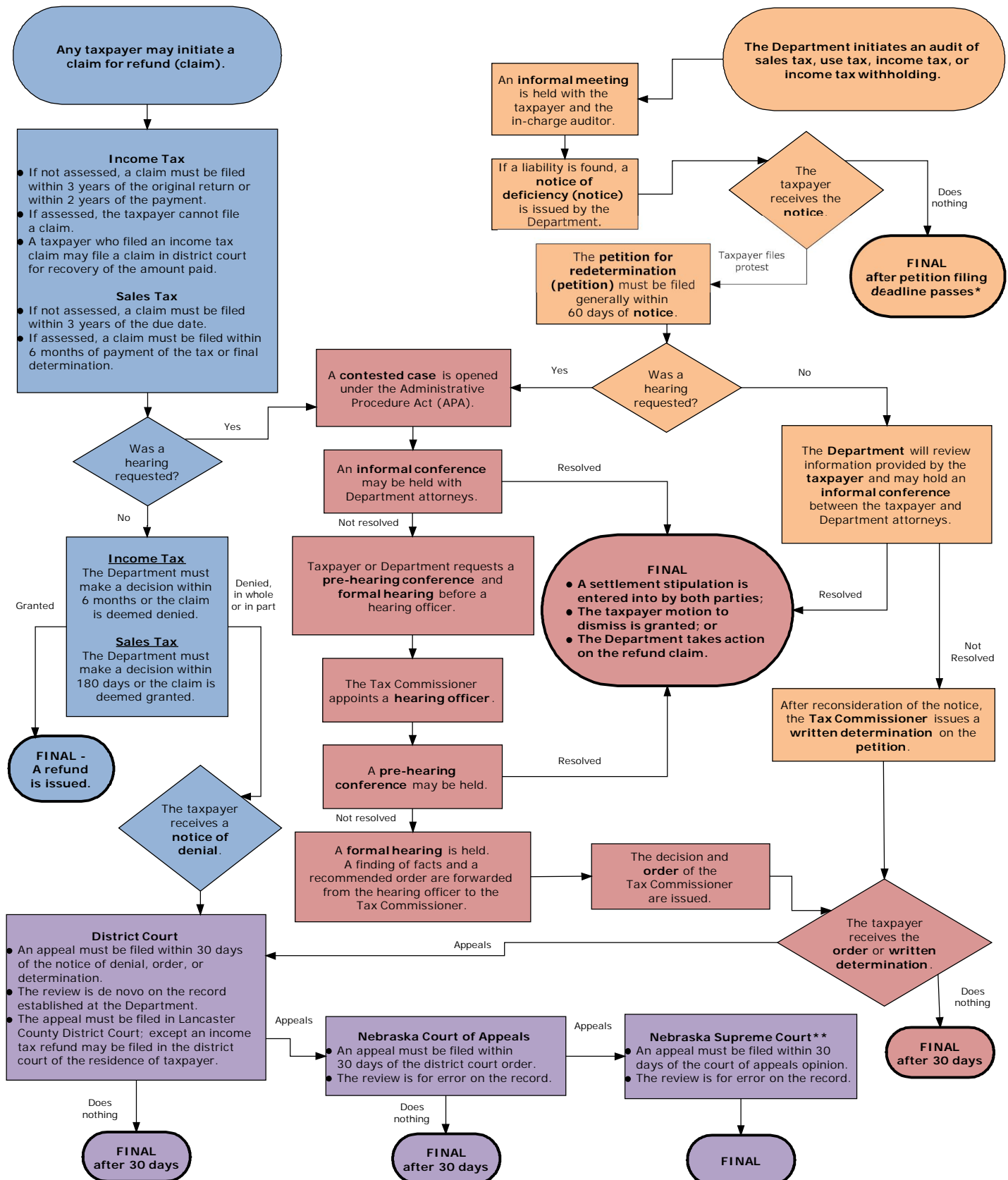


## Nebraska Department of Revenue (Department) Refund, Protest, and Appeals Process

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (Department) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

This guidance document may change with updated information or added examples. The Department recommends you do not print this document. Instead, sign up for the [subscription service](http://revenue.nebraska.gov) at [revenue.nebraska.gov](http://revenue.nebraska.gov) to get updates on your topics of interest.



\* In the case of sales tax assessed as a deficiency, the taxpayer may pay the tax and file for a refund using the procedures on the left side of this flow chart.

\*\* The Nebraska Supreme Court may also remove appeals from the Nebraska Court of Appeals to its own docket.