



Economic Incentive Claim for Refund of Sales and Use Tax

FORM 7-I

- Attach supporting documents
- Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number _____ Federal Employer I.D. or Social Security Number _____

NAME AND LOCATION ADDRESS OF CLAIMANT			NAME AND MAILING ADDRESS OF CLAIMANT (If different from location)		
Name			Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

Claim Period Beginning _____ and Ending _____	PROVIDE BASIS FOR CLAIM — ATTACH APPROPRIATE DOCUMENTATION AND SEE INSTRUCTIONS <input type="checkbox"/> LB 775 <input type="checkbox"/> Credit Refund <input type="checkbox"/> LB 312 <input type="checkbox"/> Direct Refund <input type="checkbox"/> Aircraft Project No. _____ <input type="checkbox"/> LB 270 <input type="checkbox"/> LB 608							
AMOUNT CLAIMED								
1 Amount of Nebraska sales and use tax overpayment 1								
2 Local (city) sales or use tax:								
<table border="1"> <thead> <tr> <th>City Name</th> <th>Amount of Tax</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>		City Name	Amount of Tax					
City Name	Amount of Tax							
3 Total of local sales or use tax (total of line 2) 3								
4 Total Nebraska and local sales or use tax (total of lines 1 & 3) 4								

5 Can the Department of Revenue contact you or send you information on this claim via e-mail or FAX? YES NO
E-mail Address _____ FAX # () _____

6 Print the name of the individual the Department may contact to obtain additional information regarding this claim:
()
Authorized Contact Person (Please Print) _____ Telephone Number _____

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.

sign here () ()
Authorized Signature (Owner, Partner, Corporate Officer) Telephone Number Signature of Preparer Other Than Taxpayer Telephone Number
Title (See Instructions) Date Address Date

ACTION TAKEN BY THE NEBRASKA DEPARTMENT OF REVENUE			
ACH ON FILE <input type="checkbox"/> YES <input type="checkbox"/> NO STORAGE BOX REF. TYPE FORCE CODE DATE TO FINANCE	APPROVED		
	1		
	Code	2	Amount
	3		
	Total	4	

CAUTION: Any LB 312 city sales tax refund that exceeds \$25,000 will be refunded in accordance with the statute and agreement. **Those marked with a "D" in the code section to the left are delayed refund amounts.** See instructions on the back.

Current refund amount to be issued _____
Total delayed refund amounts _____
Total refund amount _____

COMMENTS: _____

APPROVED, ISSUE REFUND
 APPROVED AS REVISED, SEE COMMENTS OR LETTER/E-MAIL DATED _____
Your refund, except for delayed refund amounts, will be issued in four to six weeks after approval.
 DISAPPROVED, SEE COMMENTS OR LETTER DATED _____
Authorized Signature _____ Date _____

INSTRUCTIONS

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

WHO MAY FILE. Any qualified taxpayer who has Employment Expansion and Investment Incentive Act (LB 270) credits. A qualified taxpayer who has received the qualification letter to establish benefits under the Nebraska Advantage Rural Development Act (LB 608), or the Nebraska Advantage Act (LB 312) or the Employment and Investment Growth Act (LB 775). All claims for receipt of sales and use tax benefits must be filed using this form. This form will be used to file for both direct refunds and for refunds resulting from the application of earned credits. File separate forms for each type of claim and incentive program.

WHAT IS A CLAIM. A filing not meeting the following requirements for a claim will not be accepted as a valid claim for overpayment of sales and use taxes by the Department and will be returned to the filer. A valid claim must have the following:

1. All applicable lines on the form must be completed.
2. The claim must be signed by an authorized person. If authorized by power of attorney, a copy must be included.
3. The claim must have adequate documentation for the Department to determine the validity of the claim. The following are the minimum requirements for adequate documentation:
 - a. Enclose a listing detailing the sales or use tax paid for which a refund is requested. The listing should be in **alphabetical** order by vendor. If the listing is prepared electronically, please submit the information on a compact disk (Database file, Qpro, Excel, or Lotus). The listing should have the following information and format:

Vendor Name	Item Description	Invoice No.	Invoice Date	Taxable Amount	NE Sales Tax	Local Sales Tax	City Code	NE Use Tax	Local Use Tax	City Code	Total Tax	Invoice Included
												✓

- b. Attach a copy of every invoice for LB 270 claims where the total tax claimed is \$50 or more. If the claim is being filed for LB 312, LB 608, or LB 775 credits, attach a copy of the qualification letter. Attach copies of all invoices at or above the scope set by the Department. Please arrange the invoice copies in the same order that the invoices appear on the listing and ensure the copies are legible. The invoices from each vendor need to clearly show the total purchase price and the amount of Nebraska or local option sales tax paid. The Department will contact you and randomly request other copies of invoices on the listing not sent with the refund claim or any other documentation needed.
 - c. If you are claiming a refund of use tax paid, submit a copy of the Nebraska Sales and Use Tax Return, Form 10, with the supporting listing of the purchases on which use tax was paid.
 - d. If the claim is for a refund of sales or use tax paid on a turbine-powered aircraft pursuant to LB 775 or LB 312, attach an affidavit stating whether that aircraft has ever

been used to transport elected public officials or for fund raising.

WHEN TO FILE. The refund claim must be filed within the statute of limitations for sales and use tax. This is generally within three years from the required filing date following the close of the period for which the overpayment was made. For LB 775 and LB 312 direct claims for the attainment period, the claim may be filed within three calendar years from the end of the year the required levels of employment and investment are first met, if this is later. Refund claims may be filed no more than once each quarter under LB 775 or LB 312, except that a claim for a refund in excess of twenty-five thousand dollars may be filed any time. For clarification contact the Department or visit the Department's Web site.

WHERE TO FILE. A claim for refund must be filed with the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

APPEAL PROCEDURE. After a claim for overpayment has been filed, a determination must be made by the Department within 180 days of the filing of the claim. Another 30 days is allowed to send the taxpayer notice of the action taken on the claim. You can appeal any denial of a claim, within 30 days of the date of the notice, to the Lancaster County District Court in Lincoln, Nebraska. If no appeal is made within 30 days, the determination becomes final.

PAYMENT OF REFUND CLAIM. The payment of a refund claim will only be sent to the taxpayer or to the taxpayer's representative holding a valid power of attorney.

The Department must make payment of claims for \$50,000 or more electronically. If you do not have an ACH enrollment form filed with the Department, this will delay payment of your refund. The ACH form is available on our Web site.

Any payment of a LB 312 local option sales tax refund that exceeds \$25,000 will be **delayed** for payment based on the refund provisions of Nebraska Advantage Act. The local option amount claimed and approved will be refunded after November 15 of the same year if the claim was filed on or before June 15. The local option amount claimed and approved will be refunded after November 15 of the following year if the claim was filed on or after June 16.

E-MAIL OR FAX. If you allow the Department to contact you by e-mail or FAX, you accept any risk of loss of confidentiality associated with this method of communication.

AUTHORIZED SIGNATURE. This refund claim must be signed by the owner/taxpayer, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with the Department. Any person who is paid for preparing a taxpayer's claim must also sign the claim as preparer.

IF YOU NEED ADDITIONAL INFORMATION. Visit the Department's Web site at www.revenue.ne.gov, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.