

# Request for Abatement of Interest

**Complete a separate application for each interest assessment.**

Nebraska ID as It Appears on Your Return	Social Security Number (for individual income tax)	<b>Please Do Not Write in This Space</b>
Tax Period for Which Interest Was Assessed (For income tax, complete a separate request for each tax year.)		Amount of Interest Assessed  \$ _____

Name and Location Address	Name and Mailing Address
Name Doing Business As	Name
Legal Name	Street or Other Mailing Address
Street Address	City State Zip Code
City State Zip Code	

**A Request for Abatement of Interest Will Not be Considered Until the Tax Has Been Paid.**

**Check the Tax Program for Which Interest Was Assessed:**

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Sales or Use Tax       | <input type="checkbox"/> Motor Fuels Tax                | <input type="checkbox"/> Tobacco Products Tax              |
| <input type="checkbox"/> Income Tax Withholding | <input type="checkbox"/> Litter Fee                     | <input type="checkbox"/> Waste Reduction and Recycling Fee |
| <input type="checkbox"/> Individual Income Tax  | <input type="checkbox"/> Lodging Tax                    | <input type="checkbox"/> Other _____                       |
| <input type="checkbox"/> Corporation Income Tax | <input type="checkbox"/> Tire Fee                       |  |
| <input type="checkbox"/> Fiduciary Income Tax   | <input type="checkbox"/> Wholesale Dealer Cigarette Tax |  |

**Interest abatements will be considered only for the following reasons. Please check the boxes that apply to you.**

- Interest was assessed due to an error or unreasonable delay by the Nebraska Department of Revenue (Department). (Provide a written explanation below.)
- Interest was assessed due to erroneous written advice by the Department. This advice was given as a direct response to a request from the taxpayer and the taxpayer reasonably relied upon the advice. (Attach a copy of the request and the written advice.)
- Interest was attributable to an amount that was previously refunded without payment of interest. Interest can be abated up to the date the previous refund was issued. (This reason does not apply to Motor Fuels taxes.)
- Interest was assessed because of an amount erroneously refunded to the taxpayer, provided the taxpayer did not request the refund and it was not caused by information supplied by the taxpayer. Interest may be abated for the first 90 days after the refund was issued.
- Interest that was abated by the IRS on a related federal amount. (Attach a copy of the federal document showing abatement. This reason does not apply to Motor Fuels taxes.)
- Interest was assessed for taxes when the taxpayer complied with the tax laws by filing delinquent tax returns for prior periods after signing a Voluntary Disclosure Agreement. (This reason does not apply to Motor Fuels taxes.)
- Interest was assessed for taxes when the taxpayer was unable to file timely returns because of family illness or death. This could include the discovery of unfiled returns for a deceased taxpayer.
- Interest was assessed on taxes which were filed after the taxpayer's records were destroyed due to a natural disaster. (Attach a written explanation.)

Explanation:

Under penalties of law, I declare that, as taxpayer or preparer, I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign here**

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Signature of Preparer Other Than Taxpayer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

\_\_\_\_\_  
Email Address

**For Nebraska Department of Revenue Use Only**

Interest Assessed \$ _____	Comments: _____	Transaction Code	Amount
Interest Abated \$ _____	_____	Interest	
Remaining Interest \$ _____	_____	Line # _____	
	_____	Line # _____	
	Authorized Signature _____	Date _____	

You may fax this request to 402-471-5927, or mail it to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**  
**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

**Retain a copy for your records.**

## Instructions

**Who May File.** Any taxpayer may request an abatement of interest when the taxpayer has been assessed interest and one of the specific reasons listed on this Form 21A applies. A separate request must be completed for each interest amount assessed. This form may not be used to request an abatement of penalty. Use the [Request for Abatement of Penalty, Form 21](#), to request abatement of penalty.

**Where to File.** This request must be mailed to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903, or faxed to 402-471-5927.

**Information.** Questions may be directed to the Nebraska Department of Revenue at 800-742-7474 (NE and IA) or 402-471-5729.