

Request for Abatement of Penalty

Complete a separate application for each penalty assessment.

Nebraska ID Number as It Appears on Your Return	Social Security Number (for individual income tax)	Please Do Not Write in This Space
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Tax Period for Which Penalty Was Assessed (For income tax, complete a separate request for each tax year.)	Amount of Penalty Assessed \$ _____
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Name and Location Address	Name and Mailing Address
Name Doing Business As (dba)	Name
Legal Name	Street or Other Mailing Address
Street Address	City State Zip Code
City State Zip Code	Email Address Phone Number
Email Address	Phone Number

A request for abatement of penalty will not be processed until the tax and interest have been paid. For income tax programs, do not include requests for abatement of underpayment of estimated tax penalties (Forms 2210N or 2220N) using this form. Complete a [Form 21A](#) to request abatement of interest and any underpayment of estimated tax penalty.

Check the Tax Program for Which Penalty Was Assessed. (Complete a separate Form 21 for each tax program.)

<input type="checkbox"/> Sales or Use Tax	<input type="checkbox"/> Fiduciary Income Tax	<input type="checkbox"/> Bingo, Lottery, Raffle, or Lottery by Pickle Card	<input type="checkbox"/> Tobacco Products Tax
<input type="checkbox"/> Income Tax Withholding	<input type="checkbox"/> Litter Fee	<input type="checkbox"/> County and City Lottery (Keno)	<input type="checkbox"/> Waste Reduction and Recycling Fee
<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> Lodging Tax	<input type="checkbox"/> Mechanical Amusement Device Tax	<input type="checkbox"/> Other _____
<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Tire Fee	<input type="checkbox"/> Cigarette Tax	

Authorized Contact Person	Title	Daytime Phone	Email Address
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Basis of Request for Abatement: Explain how the failure to comply with Nebraska tax law was due to causes that were beyond your reasonable control and not due to negligence or intentional disregard of Nebraska law.

Under penalties of law, I declare that, as taxpayer or preparer, I have examined this request, 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

Penalty Assessed \$ _____	Comments: _____	Tran Code	Amount
Amount Abated \$ _____	_____	Penalty	
Amount Denied \$ _____	_____	Line # ____	
Unable to Process \$ _____	_____	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 who has been assessed a penalty and has paid all tax and interest not subject to abatement, may request an abatement of the penalty. **A separate request must be completed for each penalty assessed.** Do not use this Form 21 to request abatement of individual or corporation underpayment of estimated tax penalties. Instead, refer to the [Individual Underpayment of Estimated Tax Penalty, Form 2210N](#), or [Corporation Underpayment of Estimated Tax Penalty, Form 2220N](#), for any exceptions and waivers of these penalties.

This form may not be used to request an abatement of interest. Use the [Request for Abatement of Interest, Form 21A](#), to request abatement of interest which is allowed only in certain specified situations, as explained on that form.

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

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 the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Basis of Request for Abatement. Your Request for Abatement of Penalty must be supported by a complete explanation of how the failure to comply with Nebraska tax law was due to causes that were beyond your reasonable control and not due to negligence or intentional disregard of Nebraska law. If the space provided for the explanation is not sufficient, a separate letter of explanation may be attached. **Submitting this request does not guarantee abatement. Reasons provided for abatement and prior abatement history will determine approval, partial approval, or denial of this request.**

Processing Procedure. The Nebraska Department of Revenue (DOR) will not process any Form 21 that does not meet all of the following criteria: the Form 21 is filled out completely, including the basis for the failure to file and pay timely due to causes that were beyond your reasonable control, and payment of all the associated tax and interest that is not subject to abatement. DOR will review all documentation supporting the Form 21 prior to making a determination of whether a request for abatement is approved, partially approved, denied, or cannot be processed.

Appeal Procedure. The denial of a request in its entirety, or in part, is considered a final determination by DOR and may be appealed. The requesting party must file an appeal with the District Court of Lancaster County within 30 days after the mailing of DOR's final determination in order to contest the determination.

Amount Denied. If the entire penalty is not abated, DOR will send a copy of this Form 21 with an explanation. If the Request for Abatement of Penalty was denied in whole or in part and there is an amount shown on the Amount Denied line, you must remit this amount or appeal DOR's final determination by following the above appeal procedures.

Unable to Process. If DOR was unable to process some or all of the Form 21, you may submit a corrected Form 21 to DOR or remit to DOR the amount of penalty on the Unable to Process line.

Payment. If you are a business and the penalty is related to a monthly or quarterly return, please pay the remaining penalty with your next tax return. If you are mandated to make payments by electronic funds transfer (EFT), the penalty and interest payment must also be made by EFT. If you are not mandated to make payments electronically and do not file business tax returns on a monthly or quarterly basis, the remaining penalty should be remitted with a copy of the Form 21.

Information. Questions may be directed to DOR at 800-742-7474 (NE and IA) or 402-471-5729.