

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
Tax Period for Which Penalty Was Assessed (For income tax, complete a separate request for each tax year.)		Amount of Penalty 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 penalty will not be considered 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). Complete a [Form 21A](#) to request abatement of interest for specified situations only.

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"/> Wholesale Dealer Cigarette Tax | |

Authorized Contact Person	Title	Daytime Phone	Email Address
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I declare that my failure to comply with the provisions of the Nebraska tax laws and regulations was not due to negligence or intentional disregard of the laws and regulations, but from the following causes which I submit were beyond my reasonable control (attach a separate sheet if more space is needed):

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: _____

Penalty Abated \$ _____

Remaining Penalty \$ _____

Tran Code	Amount
Penalty	
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 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 Form 21 to request abatement of individual or corporation underpayment of estimated tax penalties, since these penalties cannot be abated. 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 in certain specified situations, as explained on that form.

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.

Basis for Request. Your request must be supported by a complete explanation of the causes for the penalty and your reasons for requesting abatement. 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 non-approval of this request.**

Remaining Penalty. If the entire penalty is not abated, the Nebraska Department of Revenue (Department) will send a copy of this Form 21 with an explanation. If there is an amount shown on the Remaining Penalty line, you must remit this amount along with a copy of the Form 21. If you are a business, 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.

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